

**SUMTER COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students**

and

Student Transportation

For the Fiscal Year Ended
June 30, 2012



BOARD MEMBERS AND SUPERINTENDENT

Sumter County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Haydn L. Evans	1
Christine S. Norris, Vice Chair from 11-22-11	2
Linda J. Winchester, Chair to 11-21-11	3
Kenneth P. Jones, Vice Chair to 11-21-11, Chair from 11-22-11	4
Kathie L. Joiner	5

Richard A. Shirley, Superintendent

The examination team leader was Bernice Rivas and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2012

CELLA	Comprehensive English Language Learning Assessment
CTE	Career and Technical Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2012

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
INDEPENDENT AUDITOR’S REPORT	1
SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS	4
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE.....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS.....	13
NOTES TO SCHEDULES.....	16
STUDENT TRANSPORTATION	
INDEPENDENT AUDITOR’S REPORT.....	20
SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS.....	23
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS.....	25
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS	29
NOTES TO SCHEDULES.....	30
MANAGEMENT’S RESPONSE	
EXHIBIT A – MANAGEMENT’S RESPONSE.....	32

EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Sumter County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012:

- Five of the 46 students in our ESE Support Levels 4 and 5 sample and 5 of the 34 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 10 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .8604 but has a potential impact on the District's weighted FTE of a negative 8.2526. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 4 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Sumter County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$28,713 (negative 8.2526 times \$3,479.22).

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF SUMTER COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sumter County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Sumter County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 10 schools serving prekindergarten through twelfth grade students, reported 7,568.28 unweighted FTE for those students, and received approximately \$3.6 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.1 million for student transportation as part of the State funding through FEFP.



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT SUMTER COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated December 5, 2012, that the Sumter County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

COMPLIANCE

Our examination procedures disclosed material noncompliance involving 5 of the 46 students in our ESE Support Levels 4 and 5 sample¹ and 5 of the 34 students in our Career Education 9-12 (OJT) sample² who had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

¹For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 1, 2, 5, 6, and 8.

²For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 7 and 9.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
April 9, 2013

³ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 7,568.28 unweighted FTE at 10 schools to the Department of Education for the fiscal year ended June 30, 2012.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (10) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (3,615) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	10	4	2,748	48	0	5,833.0200	40.5072	2.1000
Basic with ESE Services	10	5	626	37	0	1,166.3800	31.8250	1.5200
ESOL	8	4	146	38	2	207.3400	30.0618	(1.3500)
ESE Support Levels 4 and 5	7	5	55	46	5	43.4300	36.3500	(2.3060)
Career Education 9-12	3	2	40	34	5	318.1100	6.4776	(.8244)
All Programs	10	5	<u>3,615</u>	<u>203</u>	<u>12</u>	<u>7,568.2800</u>	<u>145.2216</u>	<u>(.8604)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (144) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. From the population of teachers, we sampled 51 and found exceptions for 1 of those teachers.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See SCHEDULES B, C, and D.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	.9000	1.102	.9918
102 Basic 4-8	.4500	1.000	.4500
103 Basic 9-12	.7500	1.019	.7643
111 Grades K-3 with ESE Services	1.5000	1.102	1.6530
112 Grades 4-8 with ESE Services	.0200	1.000	.0200
130 ESOL	(1.3500)	1.161	(1.5674)
254 ESE Support Level 4	(1.2500)	3.550	(4.4375)
255 ESE Support Level 5	(1.0560)	5.022	(5.3032)
300 Career Education 9-12	<u>(.8244)</u>	.999	<u>(.8236)</u>
Total	<u>(.8604)</u>		<u>(8.2526)</u>

¹ See NOTE A6.

² These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0161</u>	<u>#0171</u>	
101 Basic K-3	.9000	.....	.....	.9000
102 Basic 4-8	.4500	.....	.....	.4500
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	1.5000	.....	.....	1.5000
112 Grades 4-8 with ESE Services	.....	.0200	.....	.0200
130 ESOL	(1.3500)	.....	.....	(1.3500)
254 ESE Support Level 4	(1.5000)	.....	1.0000	(.5000)
255 ESE Support Level 5	.....	(.0560)	(1.0000)	(1.0560)
300 Career Education 9-12	.....	(.2494)	(.5750)	(.8244)
Total	<u>.0000</u>	<u>(.2854)</u>	<u>(.5750)</u>	<u>(.8604)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Proposed Adjustments¹</u>		
	<u>Brought Forward</u>	<u>#9002</u>	<u>Total</u>
101 Basic K-3	.9000	.....	.9000
102 Basic 4-8	.4500	.....	.4500
103 Basic 9-12	.0000	.7500	.7500
111 Grades K-3 with ESE Services	1.5000	.....	1.5000
112 Grades 4-8 with ESE Services	.0200	.....	.0200
130 ESOL	(1.3500)	.....	(1.3500)
254 ESE Support Level 4	(.5000)	(.7500)	(1.2500)
255 ESE Support Level 5	(1.0560)	.....	(1.0560)
300 Career Education 9-12	<u>(.8244)</u>	<u>.....</u>	<u>(.8244)</u>
Total	<u>(.8604)</u>	<u>.0000</u>	<u>(.8604)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 13.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Webster Elementary School (#0051)

1. [Ref. 5101] There was no evidence that the Matrix of Services form for one ESE student was reviewed and updated when the student's new IEP was prepared on March 23, 2011. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

2. [Ref. 5102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Webster Elementary School (#0051)</u> (Continued)	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
<p>3. [Ref. 5103] <u>One ELL student scored English proficient on all subparts of the March 2011 CELLA test. We also noted that an ELL Committee was convened but did not document at least two of the five criteria specified by State Board of Education Rule 6A-6.0903(2)(c), FAC, when recommending the student's continued ESOL placement. We propose the following adjustment:</u></p>	
101 Basic K-3	.9000
130 ESOL	(.9000)
	.0000
<p>4. [Ref. 5104] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u></p>	
102 Basic 4-8	.4500
130 ESOL	(.4500)
	.0000
	.0000
<u>Wildwood Middle High School (#0161)</u>	
<p>5. [Ref. 16101] <u>The course schedule for one ESE student who was receiving both on-campus instruction and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion of the student's schedule. The on-campus portion should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:</u></p>	
112 Grades 4-8 with ESE Services	.0200
255 ESE Support Level 5	(.0200)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Wildwood Middle High School (#0161) (Continued)

6. [Ref. 16102] The number of homebound instructional minutes reported for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 240 minutes (.0800 FTE) of homebound instruction but was provided only 132 minutes (.0440 FTE) of such instruction. We propose the following adjustment:

255 ESE Support Level 5	(.0360)	(.0360)
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7. [Ref. 16103] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.2494)	(.2494)
		(.2854)

South Sumter High School (#0171)

8. [Ref. 17101] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix of Services score of 17 total points and a Level 5 rating in three domains. This student's total domain ratings equaled 21 points. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

9. [Ref. 17102] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.5750)	(.5750)
		(.5750)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

West Street School (#9002)

10. [Ref. 900271] One teacher was appropriately approved by the School Board to teach out of field in Reading, Health, and Physical Education; however, the parents of the students were not notified of the teacher's out of field status in these subject areas.

We propose the following adjustment:

103 Basic 9-12	.7500	
254 ESE Support Level 4	<u>(.7500)</u>	<u>.0000</u>

.0000

Proposed Net Adjustment

(.8604)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) ESE students in ESE Support Levels 4 and 5 are reported in accordance with the students' *Matrix of Services* forms and those forms are properly scored; (2) *Matrix of Services* forms are reviewed or updated when the students' IEPs are prepared; (3) the schedules for students who are receiving both on-campus instruction and homebound instruction are reported in the correct FEFP program for the on-campus instruction; (4) the instructional minutes reported for ESE students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and time authorized on the students' IEPs; (5) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (6) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (7) ELL Committees consider the ESOL placement criteria specified by State Board of Education Rule 6A-6.0903(2)(c), FAC, and document the basis and nature of the ELL Committees' decisions in the students' files; and (8) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing FTE and FEFP.

REGULATORY CITATIONS

Reporting

- Section 1011.60, FS Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, FS Definitions
- Section 1011.62, FS Funds for Operation of Schools
- Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2011-12*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)

Attendance

Section 1003.23, FS Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
FTE General Instructions 2011-12

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), FS Education for Speakers of Other Languages
Rule 6A-6.0901, FAC Definitions Which Apply to Programs for English Language Learners
Rule 6A-6.0902, FAC Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
Rule 6A-6.0903, FAC Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), FAC Pupil Attendance Records

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2011-12

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)

Exceptional Education

- Section 1003.57, FS Exceptional Students Instruction
- Section 1011.62, FS Funds for Operation of Schools
- Section 1011.62(1)(e), FS Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC Provision of Free Appropriate Public Education (FAPE) and
 Development of Individual Educational Plans for Students with
 Disabilities
- Rule 6A-6.03029, FAC Development of Family Support Plans for Children with Disabilities
 Ages Birth Through Five Years
- Rule 6A-6.0312, FAC Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation,
 Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for
 Transferring Exceptional Students
- Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators
Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

- Section 1012.42(2), FS Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FS Positions for Which Certificates Required
- Rule 6A-1.0502, FAC Non-certificated Instructional Personnel
- Rule 6A-1.0503, FAC Definition of Qualified Instructional Personnel
- Rule 6A-4.001, FAC Instructional Personnel Certification
- Rule 6A-6.0907, FAC Inservice Requirements for Personnel of Limited English Proficient
 Students

The accompanying notes are an integral part of this schedule.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Sumter County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sumter County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Sumter County.

For the fiscal year ended June 30, 2012, the District operated 10 schools serving prekindergarten through twelfth grade students, reported 7,568.28 unweighted FTE, and received approximately \$3.6 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, FS	K-20 General Provisions
Chapter 1001, FS	K-20 Governance
Chapter 1002, FS	Student and Parental Rights and Educational Choices
Chapter 1003, FS	Public K-12 Education
Chapter 1006, FS	Support for Learning
Chapter 1007, FS	Articulation and Access
Chapter 1010, FS	Financial Matters
Chapter 1011, FS	Planning and Budgeting
Chapter 1012, FS	Personnel
Chapter 6A-1, FAC	Finance and Administration
Chapter 6A-4, FAC	Certification
Chapter 6A-6, FAC	Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Webster Elementary School	1 through 4
2. Wildwood Elementary School	NA
3. Wildwood Middle High School	5 through 7
4. South Sumter High School	8 and 9
5. West Street School	10



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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111 West Madison Street
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT SUMTER COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated December 5, 2012, that the Sumter County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

COMPLIANCE

In our opinion, the Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULES F and G.

The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

¹ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
April 9, 2013

SCHEDULE F

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (147) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (5,581) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	217
IDEA (K-12), Unweighted	3
IDEA (PK), Weighted	53
IDEA (PK), Unweighted	7
Two Miles or More	5,289
Center to Center (CTE and Dual Enrollment)	<u>12</u>
Total	<u>5,581</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 205 of the 5,581 students reported as being transported by the District.		4	(3)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 1 student.	-	<u>1</u>	<u>(1)</u>
Total	<u>(2)</u>	<u>5</u>	<u>(4)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. The Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 29.

**Students
 Transported
 Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] The reported number of buses in operation was overstated by two. Bus No. 3006 transported courtesy riders only in both the October 2011 and February 2012 surveys; therefore, the bus should not have been included in the bus count for those surveys. We propose the following adjustments:

October 2011 Survey

Number of Buses in Operation (1)

February 2012 Survey

Number of Buses in Operation (1)
(2)

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

2. [Ref. 52] The number of days in term for 61 students was incorrectly reported. The students were reported for 18, 19, or 20 days in term but should have been reported for only 12 days in term as supported by the school’s instructional calendar. We propose the following adjustment:

June 2012 Survey

20 Days in Term

IDEA (K-12), Weighted	(21)	
IDEA (PK), Weighted	(8)	
Two Miles or More	(16)	

19 Days in Term

IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(3)	
Two Miles or More	(4)	

18 Days in Term

IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(3)	

12 Days in Term

IDEA (K-12), Weighted	27	
IDEA (PK), Weighted	14	
Two Miles or More	<u>20</u>	0

3. [Ref. 56] The number of days in term for four PK students was incorrectly reported. The students were scheduled to attend school either two or four days a week and, therefore, should have been reported for either 36 or 72 days in term. We propose the following adjustments:

October 2011 Survey

90 Days in Term

IDEA (PK), Weighted	(2)	
---------------------	-----	--

72 Days in Term

IDEA (PK), Weighted	2	
---------------------	---	--

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(2)	
<u>72 Days in Term</u>		
IDEA (PK), Weighted	1	
<u>36 Days in Term</u>		
IDEA (PK), Weighted	<u>1</u>	0
4. [Ref. 57] <u>The number of days in term for 51 students reported in the July 2011 survey was incorrectly reported. The students were reported for 11 days in term but should have been reported for 12 days in term as supported by the school's instructional calendar. We propose the following adjustment:</u>		
<u>July 2011 Survey</u>		
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	20	
IDEA (K-12), Unweighted	3	
IDEA (PK), Weighted	7	
IDEA (PK), Unweighted	7	
Two Miles or More	14	
<u>11 Days in Term</u>		
IDEA (K-12), Weighted	(20)	
IDEA (K-12), Unweighted	(3)	
IDEA (PK), Weighted	(7)	
IDEA (PK), Unweighted	(7)	
Two Miles or More	<u>(14)</u>	<u>0</u>
5. [Ref. 55] <u>We noted in our general tests that one PK student was incorrectly reported in the Two Miles or More ridership category. The student was enrolled in a Voluntary PK Program and was not eligible for State transportation funding. We propose the following adjustment:</u>		
<u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	<u>(1)</u>	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Students
 Transported
 Proposed Net
Adjustments**

Findings

6. [Ref. 54] One student in our sample was incorrectly reported in the IDEA (K-12), Weighted ridership category. The student’s IEP did not indicate that the student met at least one of the five criteria for IDEA-Weighted classification. We determined that the student was eligible for reporting in the Two Miles or More ridership category. We propose the following audit adjustment:

October 2011 Survey

90 Days in Term

IDEA (K-12), Weighted

(1)

Two Miles or More

1

0

7. [Ref. 53] Three students in our sample were reported in the Two Miles or More ridership category but lived less than two miles from their assigned school; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2011 Survey

12 Days in Term

Two Miles or More

(1)

October 2011 Survey

90 Days in Term

Two Miles or More

(1)

February 2012 Survey

90 Days in Term

Two Miles or More

(1)

(3)

Proposed Net Adjustment

(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Sumter County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the correct ridership category and for the correct number of days in term; (2) the number of buses in operation is accurately reported, taking special care to not include buses in the count that transport only courtesy riders; (3) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to those students being reported; (4) students that are reported in IDEA-Weighted ridership categories have IEPs that document at least one of the five criteria required for IDEA-Weighted classification; and (5) students are reported in ridership categories that are appropriate for the students' grade levels.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing student transportation.

REGULATORY CITATIONS

- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2011-2012*

The accompanying notes are an integral part of this schedule.

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Sumter County

For the fiscal year ended June 30, 2012, the District received approximately \$1.1 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2011	10	54
October 2011	63	2,739
February 2012	63	2,727
June 2012	<u>11</u>	<u>61</u>
Total	<u>147</u>	<u>5,581</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., FS Transportation of Public K-12 Students
- Section 1011.68, FS Funds for Student Transportation
- Chapter 6A-3, FAC Transportation

Sumter County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE



SUMTER COUNTY SCHOOL BOARD
"Preparing the next generation today"

Richard A. Shirley
Superintendent of Schools

BOARD MEMBERS

- Haydn L. Evans**
District 1
- Christine S. Norris**
District 2
- Linda J. Winchester**
District 3
- Kenneth P. Jones**
District 4
- Kathie L. Joiner**
District 5

TELEPHONE
(352) 793-2315

- Administration**
Ext. 208 Fax 793-4180
- Elementary Education**
Ext. 206 Fax 793-4180
- Secondary Education**
Ext. 200 Fax 793-4180
- Student Services**
Ext. 211 Fax 793-4180
- Federal Programs**
Ext. 204 Fax 793-4180
- Finance**
Ext. 232 Fax 793-4963
- Personnel**
Ext. 220 Fax 793-4963
- Employee Benefits**
Ext. 229 Fax 793-2096
- Food Service**
Ext. 238 Fax 793-4963
- Human Resource**
Ext. 221 Fax 793-4963
- Data Processing**
Ext. 241 Fax 793-4963
- Exceptional Education**
Ext. 259 Fax 793-1612
- Library Media / Instructional Technology**
Ext. 256 Fax 793-4377
- Adult Education**
793-5719 Fax 793-6508
- Facilities**
793-1281 Fax 793-9298
- Warehouse**
793-7906 Fax 793-9298
- Transportation**
793-5705 Fax 793-1083
- The Villages Charter Schools**
352-259-2350
Fax 352-259-3850

April 9, 2013

David W Martin, CPA
Auditor General
G74, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

We have reviewed your draft report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Sumter County District School Board of Florida, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

We have reviewed the items identified in the report. We concur with the findings. The District had already identified these findings and had corrected them in the 2012/2013 year.

The Sumter County School Board will continue to develop, evaluate and revise existing policies and procedures. The Sumter County School Board is committed to complying with all State reporting requirements.

Please contact us if additional information is needed.

Sincerely,

Richard A. Shirley
Superintendent of Schools

2680 West County Road 476 - Bushnell, Florida 33513
<http://www.sumter.k12.fl.us>