REPORT NO. 2015-068
DECEMBER 2014

LEE COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENTS

Lee County District School Board members and the Superintendents of Schools who served during the 2012-13 fiscal year are listed below:

Member	District No.
Mary Fischer, Chair	1
Jeanne S. Dozier, Vice Chair to 11-19-12	2
Dr. Jane E. Kuckel to 11-19-12	3
Cathleen O'Daniel Morgan from 11-20-12	3
Don H. Armstrong, Vice Chair from 11-20-12	4
Thomas Scott	5

Dr. Joseph P. Burke, Superintendent to June 18, 2013
Dr. Nancy J. Graham, Superintendent from June 19, 2013

The examination team leader was Christopher E. Tynes, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Lee 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, 2013

CMW	Class Minutes Weekly
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FES	Fluent English Speaker
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
LEA	Local Education Authority
OJT	On-the-Job Training
PK	Prekindergarten

Lee 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, 2013

PAGE NO.

EXECUTIVE SUMMARY i

FULL-TIME EQUIVALENT (FTE) STUDENTS

INDEPENDENT AUDITOR'S REPORT 1

SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS 5

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE 7

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL 8

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS 15

SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS 40

NOTES TO SCHEDULES 44

STUDENT TRANSPORTATION

INDEPENDENT AUDITOR'S REPORT 48

SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS 51

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS 53

SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS 56

NOTES TO SCHEDULES 57

MANAGEMENT'S RESPONSE

EXHIBIT A – MANAGEMENT'S RESPONSE 59

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 Basic, Basic with ESE Services, and ESOL, the Lee 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, 2013:

- **Forty-three of 282 students in our Basic sample, 23 of 208 students in our Basic with ESE Services sample, and 87 of the 369 students in our ESOL sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the above-noted 282 students in our Basic sample, 35 (12 percent) attended charter schools and 35 of the 43 students (81 percent) with exceptions attended charter schools. Also, 17 of the 208 students in our Basic with ESE Services sample (8 percent) attended charter schools and 17 of the 23 students (74 percent) with exceptions attended charter schools and 36 of the 369 students in our ESOL sample (10 percent) attended charter schools and 36 of the 87 students (41 percent) with exceptions attended charter schools.**

Noncompliance related to reported FTE resulted in 56 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 207.2748 (negative 8.2248 is applicable to District schools other than charter schools and negative 199.0500 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 253.0839 (negative 47.1137 is applicable to District schools other than charter schools and a negative 205.9702 is applicable to charter schools). Noncompliance related to student transportation resulted in 3 findings and a proposed net adjustment of a negative 17 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 Lee County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $906,795 (negative 253.0839 times $3,582.98), of which a negative $168,808 is applicable to District schools other than charter schools and a negative $737,987 is applicable to charter schools.

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 LEE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lee 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 Lee 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 appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 90 District schools other than charter schools, 23 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 84,576.17 unweighted FTE for those students which included 11,541.44 unweighted FTE for charter school students and received approximately $132.7 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, including charter schools, 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 brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $20.3 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
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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
LEE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Lee County District School Board's compliance 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, 2013. 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 2012-13* 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.

Our examination procedures disclosed the following material noncompliance: 43 of the 282 students in our Basic sample,[1] 23 of the 208 students in our Basic with ESE Services sample,[2] and 87 of the 369 students in our ESOL sample,[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the above-noted 282 students in our Basic sample, 35 (12 percent) attended charter schools and 35 of the 43 students (81 percent) with exceptions attended charter schools. Also, 17 of the 208 students in our Basic with ESE Services sample (8 percent) attended charter schools and 17 of the 23 students (74 percent) with exceptions attended charter schools and 36 of the 369 students in our ESOL sample (10 percent) attended charter schools and 36 of the 87 students (41 percent) with exceptions attended charter schools.

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 Basic, Basic with ESE Services, and ESOL, the Lee 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, 2013.

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[1]*For Basic, see SCHEDULE D, Finding Nos. 45, 46, 48, 49, 50, 52, 53, 54, and 55.*

[2]*For Basic with ESE Services, see SCHEDULE D, Finding Nos. 3, 9, 18, 39, 46, 48, and 49.*

[3]*For ESOL, see SCHEDULE D, Finding Nos. 2, 4, 5, 7, 10, 11, 12, 15, 16, 17, 19, 21, 23, 28, 29, 33, 37, 38, 40, 41, 42, 44, 45, 46, 48, and 49.*

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.[4] 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 Basic, Basic with ESE Services, and ESOL. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, 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.

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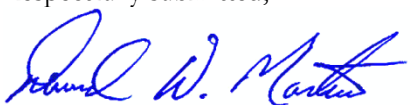
[4] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

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
Tallahassee, Florida
December 15, 2014

SCHEDULE A

Lee 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, 2013

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 (OJT). 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 84,576.17 unweighted FTE, which included 11,541.44 unweighted FTE for charter school students, at 90 District schools other than charter schools, 23 charter schools, 1 District cost center, and 3 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

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, 2013. (See NOTE B.) The population of schools (117) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (24,103) consisted of the total number of students in each program at the schools and virtual education cost centers 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:

	Number of Schools		Number of Students at Schools Sampled		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	114	25	16,952	282	43	61,497.2800	244.6940	(96.6331)
Basic with ESE Services	115	25	4,757	208	23	16,741.3700	187.5442	(40.2332)
ESOL	105	21	1,529	369	87	4,272.4900	297.4374	(53.8200)
ESE Support Levels 4 and 5	72	19	608	318	17	572.9000	206.6431	(12.4335)
Career Education 9-12	20	5	257	131	2	1,492.1300	16.8657	(4.1550)
All Programs	117	27	24,103	1,308	172	84,576.1700	953.1844	(207.2748)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Lee 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, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (822 of which 802 is applicable to District schools other than charter schools and 20 is applicable to charter schools) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 269 and found exceptions for 16 of those teachers. Of the 269 teachers sampled, 9 (3 percent) taught at charter schools and 1 of the 16 teachers with exceptions (6 percent) taught at a charter school.

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

Lee 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, 2013

District Schools Other Than Charter Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	9.9834	1.117	11.1515
102	Basic 4-8	15.3277	1.000	15.3277
103	Basic 9-12	16.6108	1.020	16.9430
111	Grades K-3 with ESE Services	3.000	1.117	3.3510
112	Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113	Grades 9-12 with ESE Services	(1.2332)	1.020	(1.2579)
130	ESOL	(33.8250)	1.167	(39.4738)
254	ESE Support Level 4	(10.0067)	3.524	(35.2636)
255	ESE Support Level 5	(2.4268)	5.044	(12.2408)
300	Career Education 9-12	(4.1550)	.999	(4.1508)
	Subtotal	(8.2248)		(47.1137)

Charter Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
103	Basic 9-12	(138.5550)	1.020	(141.3261)
113	Grades 9-12 with ESE Services	(40.5000)	1.020	(41.3100)
130	ESOL	(19.9950)	1.167	(23.3341)
	Subtotal	(199.0500)		(205.9702)

Total Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	9.9834	1.117	11.1515
102	Basic 4-8	15.3277	1.000	15.3277
103	Basic 9-12	(121.9442)	1.020	(124.3831)
111	Grades K-3 with ESE Services	3.0000	1.117	3.3510
112	Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113	Grades 9-12 with ESE Services	(41.7332)	1.020	(42.5679)
130	ESOL	(53.8200)	1.167	(62.8079)
254	ESE Support Level 4	(10.0067)	3.524	(35.2636)
255	ESE Support Level 5	(2.4268)	5.044	(12.2408)
300	Career Education 9-12	(4.1550)	.999	(4.1508)
	Total	(207.2748)		(253.0839)

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[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

Lee 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, 2013

		Proposed Adjustments[1]			
No.	**Program**	**#0093**	**#0161**	**#0221**	**Balance Forward**
101	Basic K-3	.....	.....	.....	.0000
102	Basic 4-8	.5000	3.9120	.....	4.4120
103	Basic 9-12	.....	.....	3.0368	3.0368
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.0000	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.5000)	(2.4120)	(3.0368)	(5.9488)
254	ESE Support Level 4	.....	(1.5000)	.....	(1.5000)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0242**	**#0311**	**#0321**	**#0351**	**Balance Forward**
101	.0000	.....	.....	3.0000	.....	3.0000
102	4.4120	1.4787	.....	1.0000	1.6000	8.4907
103	3.0368	.....	.9672	.....	.....	4.0040
111	.0000	.....	.....	.....	.....	.0000
112	.0000	(1.0000)	.....	.....	(.5000)	(1.5000)
113	.0000	.....	.2668	.....	.....	.2668
130	(5.9488)	(.4787)	(.9672)	(4.0000)	(1.1000)	(12.4947)
254	(1.5000)	.....	.....	.....	.....	(1.5000)
255	.0000	.....	(.2668)	.....	.....	(.2668)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0381**	**#0531**	**#0591**	**#0631**	**Balance Forward**
101	3.0000	.....	.....	.....	3.0000	6.0000
102	8.4907	.5000	.....	.....	2.5000	11.4907
103	4.0040	.....	3.0900	.7700	.....	7.8640
111	.0000	.....	.....	.....	.....	.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	.2668	.....	.....	.....	.....	.2668
130	(12.4947)	(.5000)	(3.0900)	(.7700)	(5.5000)	(22.3547)
254	(1.5000)	(1.0000)	.....	.....	.....	(2.5000)
255	(.2668)	.....	.....	.....	.....	(.2668)
300	.0000	.....	(.2300)	.....	.....	(.2300)
Total	.0000	(1.0000)	(.2300)	.0000	.0000	(1.2300)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0651**	**#0672**	**#0701**	**#0712**	**Balance Forward**
101	6.0000	.....	.....	.....	1.0000	7.0000
102	11.4907	.....	1.5000	.....	.....	12.9907
103	7.8640	.5717	.....	.4950	.....	8.9307
111	.0000	.....	.....	3.0000	.....	3.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	.2668	.....	.....	.....	.....	.2668
130	(22.3547)	.....	(.5000)	.....	(1.0000)	(23.8547)
254	(2.5000)	(1.7317)	(1.0000)	(2.7750)	.....	(8.0067)
255	(.2668)	.....	.....	(.9200)	.....	(1.1868)
300	(.2300)	.....	.....	.....	.....	(.2300)
Total	(1.2300)	(1.1600)	.0000	(.2000)	.0000	(2.5900)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0734**	**#0745**	**#0851**	**#4212***	**Balance Forward**
101	7.0000	2.0000	.....	.8834	.....	9.8834
102	12.9907	.5000	1.0000	1.0000	.....	15.4907
103	8.9307	.....	8.0869	.....	(26.6750)	(9.6574)
111	3.0000	.....	.....	.....	.....	3.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	.2668	.....	(1.5000)	.....	(11.2000)	(12.4332)
130	(23.8547)	(2.5000)	(5.5869)	(1.8834)	(7.4750)	(41.3000)
254	(8.0067)	.....	(2.0000)	.....	.....	(10.0067)
255	(1.1868)	.....	.....	.....	.....	(1.1868)
300	(.2300)	.....	.....	.....	(3.9250)	(4.1550)
Total	(2.5900)	.0000	.0000	.0000	(49.2750)	(51.8650)

* Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#4242***	**#4251***	**#7004**	**#7006**	**Balance Forward**
101	9.8834	.....	.....	.....	.....	9.8834
102	15.4907	.....	.....	(.0830)	.....	15.4077
103	(9.6574)	(53.7600)	(58.1200)	(.0336)	(.1332)	(121.7042)
111	3.0000	.....	.....	.....	.....	3.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	(12.4332)	(13.1000)	(16.2000)	.....	.....	(41.7332)
130	(41.3000)	(6.8400)	(5.6800)	.....	.....	(53.8200)
254	(10.0067)	.....	.....	.....	.....	(10.0067)
255	(1.1868)	.....	.....	.....	.....	(1.1868)
300	(4.1550)	.....	.....	.....	.....	(4.1550)
Total	(51.8650)	(73.7000)	(80.0000)	(.1166)	(.1332)	(205.8148)

* Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2013

			Proposed Adjustments[1]		
No.	**Program**	**Brought Forward**	**#7023**	**#9450**	**Total**
101	Basic K-3	9.8834	.1000	.....	9.9834
102	Basic 4-8	15.4077	.....	(.0800)	15.3277
103	Basic 9-12	(121.7042)	.....	(.2400)	(121.9442)
111	Grades K-3 with ESE Services	3.0000	.....	.....	3.0000
112	Grades 4-8 with ESE Services	(1.5000)	.....	.....	(1.5000)
113	Grades 9-12 with ESE Services	(41.7332)	.....	.....	(41.7332)
130	ESOL	(53.8200)	.....	.....	(53.8200)
254	ESE Support Level 4	(10.0067)	.....	.....	(10.0067)
255	ESE Support Level 5	(1.1868)	.....	(1.2400)	(2.4268)
300	Career Education 9-12	(4.1550)	.....	.....	(4.1550)
Total		(205.8148)	.1000	(1.5600)	(207.2748)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Lee 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, 2013

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 2012-13* 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 Basic, Basic with ESE Services, and ESOL, the Lee 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on pages 40 and 41.

Findings	Proposed Net Adjustments (Unweighted FTE)
Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
District-Wide – Incorrect Reporting of Students' Course Schedules	
1. [Ref. 1] The District reported a varying number of students for State funding using course numbers unrelated to the subject area of instruction provided. Students received instruction in Basic subject areas and electives but were reported under varying course numbers within the Research and Critical Thinking Program area (course numbers 1700000/10/20 [M/J Research 1, 2, and 3, respectively]), (course numbers 1700300/310/320 [Research 1, 2, and 3 respectively]), and (course number 1700100 [M/J Critical Thinking, Problem Solving, and Learning Strategies]).	

Finding Continues On Next Page

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
District-Wide – Incorrect Reporting of Students' Course Schedules (Continued)		
We inquired of District management and were informed that these reportings were for students taking courses via an online platform either for credit recovery or to satisfy State requirements that students complete at least one online course and that only at the time of completion would the course numbers be updated to reflect the actual courses that the students had taken. Since we are not questioning the FTE reported for these students, we present this disclosure Finding with no proposed adjustment.		
		.0000
River Hall Elementary School (#0093)		
2. [Ref. 9301] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		.0000
Paul Laurence Dunbar Middle School (#0161)		
3. [Ref. 16101] The files for two ESE students in our Basic with ESE Services sample did not contain either an IEP (one student) or an EP (one student) that was valid during the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Paul Laurence Dunbar Middle School (#0161) (Continued)		
4. [Ref. 16102] ELL Committees were not convened within 30 school days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We also noted that the English language proficiency of these students was not assessed within 30 school days of the students' fifth- or sixth-year ESOL anniversary dates. We propose the following adjustment:		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
5. [Ref. 16103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.4120	
130 ESOL	(.4120)	.0000
6. [Ref. 16104] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
		.0000
Fort Myers High School (#0221)		
7. [Ref. 22101] ELL Committees were not convened within 30 school days prior to four students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the English language proficiency of one of these students was not assessed within 30 school days prior to the student's sixth-year anniversary date. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Fort Myers High School (#0221) (Continued)		
103 Basic 9-12	2.9618	
130 ESOL	(2.9618)	.0000
8. [Ref. 22170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in History but taught a course that required certification in Psychology. We also noted that: (a) the teacher had earned none of the 12 college credit hours towards certification required by rule and the teacher's education timeline, and (b) the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
		.0000
Varsity Lakes Middle School (#0242)		
9. [Ref. 24202] The file for one ESE student did not contain an IEP covering the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
10. [Ref. 24203] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:		
102 Basic 4-8	.4787	
130 ESOL	(.4787)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
North Fort Myers High School (#0311)		
11. [Ref. 31101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.3502	
130 ESOL	(.3502)	.0000
12. [Ref. 31102] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	.4836	
130 ESOL	(.4836)	.0000
13. [Ref. 31103] One ESE student was reported in Program No. 255 (ESE Support Level 5) for instruction provided both on-campus and in the Hospital and Homebound Program. However, the student's file did not contain a *Matrix of Services* form to support the on-campus reporting. Consequently, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.2668	
255 ESE Support Level 5	(.2668)	.0000
14. [Ref. 31170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
North Fort Myers High School (#0311) (Continued)		
103 Basic 9-12	.1334	
130 ESOL	(.1334)	.0000
		.0000
Orange River Elementary School (#0321)		
15. [Ref. 32101] The files for five ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* that were valid during the October 2012 reporting survey period. We propose the following adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	.5000	
130 ESOL	(2.5000)	.0000
16. [Ref. 32102] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
17. [Ref. 32103] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fourth-year ESOL anniversary date. We propose the following adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Lexington Middle School (#0351)		
18. [Ref. 35101] The file for one ESE student did not contain an IEP that was valid during the October 2012 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
19. [Ref. 35102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fifth-year ESOL anniversary date. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
20. [Ref. 35170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
102 Basic 4-8	.6000	
130 ESOL	(.6000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Tice Elementary School (#0381)		
21. [Ref. 38101] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's fourth-year ESOL anniversary date. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
22. [Ref. 38102] The *Matrix of Services* forms for two ESE students were missing and could not be located. We also noted that the students' files did not contain IEPs that were valid during the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
254 ESE Support Level 4	(1.0000)	(1.0000)
		(1.0000)
Cypress Lake High School (#0531)		
23. [Ref. 53101] ELL Committees were not convened within 30 school days prior to three students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or sixth year. We also noted that the English language proficiency of these three students was not assessed within 30 school days prior to the students' fourth-year ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	1.1300	
130 ESOL	(1.1300)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Cypress Lake High School (#0531) (Continued)		
24. [Ref. 53102] The timecards for one Career Education 9-12 (OJT) student were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.2300)	(.2300)
25. [Ref. 53170] One teacher taught Language Arts to classes that included ELL students but had earned only 120 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	1.9600	
130 ESOL	(1.9600)	.0000
		(.2300)
Riverdale High School (#0591)		
26. [Ref. 59170] One teacher taught Language Arts to a class that included an ELL student but had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.1400	
130 ESOL	(.1400)	.0000
27. [Ref. 59171/72/73] Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Riverdale High School (#0591) (Continued)		
Ref. 59171		
103 Basic 9-12	.2100	
130 ESOL	(.2100)	.0000
Ref. 59172		
103 Basic 9-12	.3500	
130 ESOL	(.3500)	.0000
Ref. 59173		
103 Basic 9-12	.0700	
130 ESOL	(.0700)	.0000
		.0000
San Carlos Park Elementary School (#0631)		
28. [Ref. 63101] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
29. [Ref. 63102] We noted the following issues involving eight ELL students: (a) ELL Committees were not convened within 30 school days prior to seven of these students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year; and (b) the English language proficiency of one of these students was not assessed within 30 school days prior to the student's sixth-year ESOL anniversary date. We propose the following adjustment:		
101 Basic K-3	3.0000	
102 Basic 4-8	1.0000	
130 ESOL	(4.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Royal Palm Exceptional School Center (#0651)		
30. [Ref. 65101] Three ESE students were not in membership and attendance during the 11-day window of the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:		
254 ESE Support Level 4	(1.1600)	(1.1600)
31. [Ref. 65102] The *Matrix of Services* form for one ESE student was missing and could not be located. We also noted that the student's file did not contain an IEP that was valid during the February 2013 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
32. [Ref. 65170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades (5-9) English but taught a course that required certification in English (Grades 9-12). We also noted that the parents of this student were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0717	
254 ESE Support Level 4	(.0717)	.0000
		(1.1600)
Gulf Elementary School (#0672)		
33. [Ref. 67201] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Gulf Elementary School (#0672) (Continued)		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

34. [Ref. 67202] The IEP for one ESE student was not signed by a General Education teacher or an LEA Representative to document their participation in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

Buckingham Exceptional Student Center (#0701)

35. [Ref. 70101] The entire schedule for one ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5). The student was provided both homebound instruction and on-campus instruction; however, the on-campus instruction should have been reported in Program No. 254 (ESE Support Level 4) in accordance with the student's *Matrix of Services* form. We also noted that the student's on-campus instructional minutes were incorrectly reported. The student received on-campus instruction three days per week; however, the student's on-campus instruction was reported for five days per week. We propose the following adjustment:

254 ESE Support Level 4	.7200	
255 ESE Support Level 5	(.9200)	(.2000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Buckingham Exceptional Student Center (#0701) (Continued)		
36. [Ref. 70170/71/72/73] Four teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in ESE but taught courses that also required the Prekindergarten Disabilities Endorsement (Ref. 70170/71) or certification in Art (Ref. 70172/73). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 70170		
111 Grades K-3 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000
Ref. 70171		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
Ref. 70172		
103 Basic 9-12	.1200	
254 ESE Support Level 4	(.1200)	.0000
Ref. 70173		
103 Basic 9-12	.3750	
254 ESE Support Level 4	(.3750)	.0000
		(.2000)
Hector A. Cafferata, Jr. Elementary School (#0712)		
37. [Ref. 71201] ELL Committees were not convened within 30 school days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We also noted that the English language proficiency of one of these students was not assessed within 30 school days of the student's fourth-year ESOL anniversary date. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Hector A. Cafferata, Jr. Elementary School (#0712) (Continued)		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
Rayma C. Page Elementary School (#0734)		
38. [Ref. 73401] ELL Committees were not convened within 30 school days prior to five students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We propose the following adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	.5000	
130 ESOL	(2.5000)	.0000
		.0000
East Lee County High School (#0745)		
39. [Ref. 74501] The files for four ESE students (two students were in our Basic with ESE Services sample and two students were in our ESE Support Levels 4 and 5 sample) did not contain IEPs that were valid during the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	1.0000	
103 Basic 9-12	2.5000	
113 Grades 9-12 with ESE Services	(1.5000)	
254 ESE Support Level 4	(2.0000)	.0000
40. [Ref. 74503] ELL Committees were not convened within 30 school days prior to six students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the English language proficiency of one of these students was not assessed within 30 school days prior to the student's fourth-year ESOL placement. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
East Lee County High School (#0745) (Continued)		
103 Basic 9-12	3.0095	
130 ESOL	(3.0095)	.0000

41. [Ref. 74504] The file for one ELL student did not contain evidence of an English language assessment to support the student's extended ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

42. [Ref. 74505] One FES student was incorrectly reported in ESOL. We noted that the student was assessed as FES upon returning to the District after an extended absence and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

43. [Ref. 74570] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.5774	
130 ESOL	(1.5774)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Veterans Park Academy for the Arts (#0851)		
44. [Ref. 85101] ELL Committees were not convened within 30 school days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We propose the following adjustment:		
101 Basic K-3	.8834	
102 Basic 4-8	1.0000	
130 ESOL	(1.8834)	.0000
		.0000
City of Palms Charter High School (#4212)		
45. [Ref. 421201] Two students (one student was in our Basic sample and one student was in our ESOL sample) were not in attendance during the 11-day window of the reporting survey periods and should not have been reported for FEFP funding. We also noted that an ELL Committee was not convened within 30 school days prior to one of these student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	(.5000)	
130 ESOL	(.3750)	
300 Career Education 9-12	(.1250)	(1.0000)

46. [Ref. 421202] Three hundred forty-two students (10 students were in our Basic sample, 5 students were in our Basic with ESE Services sample, 11 students were in our ESOL sample, and 1 student was in our Career Education 9-12 [OJT] sample) were only provided 1,200 CMW of instruction (or .4000 FTE) during the 180-day school term but were reported for 1,500 CMW of instruction (or .5000 FTE) for State FEFP funding.

Finding Continues On Next Page

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings	Proposed Net Adjustments (Unweighted FTE)
City of Palms Charter High School (#4212) (Continued)	
School management represented to us that the School operated on a double-session calendar that consisted of two four-hour sessions whereby the students could attend one or both sessions daily. We also noted that the School's calendar included one additional session for a period of 23 days that was held during June 2013. We were further advised that the 23-day session was not optional for the students as the days were not considered Summer school and the Spring semester course work was continuous through the end of this 23-day period. This schedule, for the 2012-13 school year, resulted in a total of 203 instructional days, which at four hours per session for five days per week (i.e., a 20-hour instructional week) totaled 812 hours of annual instruction.	
Section 1011.62(1)(f)3., FS, provides that, effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the supplemental academic instruction (SAI) categorical fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating.	
Therefore, we concluded that, based on a 180-day regular calendar, the 20-hour instructional week equates to .4000 FTE per student per survey and the resulting FTE reported for the 342 students was overreported by .1000 FTE per student per survey and that School management should have sought funding from the SAI Fund rather than through FEFP for the CMW of instruction that surpassed the 180-day school year.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
City of Palms Charter High School (#4212) (Continued)		
We also noted the following additional issues involving two of these students: (a) an ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year, and (b) the timecard for one Career Education 9-12 (OJT) was missing and could not be located.		
We propose the following adjustment:		
103 Basic 9-12	(28.5750)	
113 Grades 9-12 with ESE Services	(11.2000)	
130 ESOL	(4.7000)	
300 Career Education 9-12	(3.8000)	(48.2750)
47. [Ref. 421270] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	2.4000	
130 ESOL	(2.4000)	.0000
		(49.2750)
North Nicholas High School (#4242) Charter School		
48. [Ref. 424201] Four hundred eighty-two students (12 students were in our Basic sample, 5 students were in our Basic with ESE Services sample, and 12 students were only provided 1,200 CMW of instruction (or .4000 FTE) during the 180-day school term but were reported for 1,500 CMW of instruction (or .5000 FTE) for State FEFP funding.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings	Proposed Net Adjustments (Unweighted FTE)
North Nicholas High School (#4242) Charter School (Continued)	
School management represented to us that the School operated on a double-session calendar that consisted of three four-hour instructional sessions whereby the students could attend any one of the sessions on a daily basis. This schedule, for the 2012-13 school year, resulted in a total of 209 instructional days, which at four hours per session for five days per week (i.e., a 20-hour instructional week) totaled 836 hours of annual instruction. The School's calendar included 4 days in the July 2012 reporting survey period, the regular 180-day school year (2012-13) per the District's instructional calendar, and an additional 25 days of instruction beyond the last day of the regular 180-day school year, for a total of the above-noted 209 instructional days. As attendance for the time periods outside of the 180-day instructional calendar was optional, the instruction provided during these time periods should not be considered as part of the School's compulsory instructional calendar because of the option provided to the students and the lack of documentation that should have been maintained on file by School management to assist in substantiating the reported FTE.	
Section 1011.62(1)(f)3., FS, provides that, effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the supplemental academic instruction (SAI) categorical fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
North Nicholas High School (#4242) Charter School (Continued)		
Therefore, we concluded that, based on a 180-day regular calendar the 20-hour instructional week equates to .4000 FTE per student per survey and the resulting FTE reported for the 482 students was overreported by .1000 FTE per student per survey and that School management should have sought funding from the SAI Fund rather than through FEFP for the CMW of instruction that surpassed the 180-day school year.		
We also noted the following additional issues involving eight ELL students: (a) three students were beyond the six-year period allowed for State funding of ESOL, (b) the ESOL file for one student was missing, and (c) the ESOL files for four ELL students were missing one or more of the following: *ELL Student Plans* that were valid for the 2012-13 school year; documentation that ELL Committees were convened to consider the students' extended ESOL placements for a fourth, fifth, or sixth year; and timely English language assessments to support the students' extended ESOL placements for a fourth, fifth, or sixth year.		
We propose the following adjustment:		
103 Basic 9-12	(53.7600)	
113 Grades 9-12 with ESE Services	(13.1000)	
130 ESOL	(6.8400)	(73.7000)
		(73.7000)
Coronado High School (#4251) Charter School		
49. [Ref. 425101] Five hundred twenty-eight students (12 students were in our Basic sample, 7 students were in our Basic with ESE Services sample, and 12 students were only provided 1,200 CMW of instruction (or .4000 FTE) during the 180-day school term but were reported for 1,500 CMW of instruction (or .5000 FTE) for State FEFP funding.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings	Proposed Net Adjustments (Unweighted FTE)
Coronado High School (#4251) Charter School (Continued)	
School management represented to us that the School operated on a double-session calendar for 209 instructional days that, at four hours per session for five days per week (i.e., a 20-hour instructional week) totaled 836 hours of annual instruction. The School's calendar included 4 days in the July 2012 reporting survey period, the regular 180-day school year (2012-13) per the District's instructional calendar, and an additional 25 days of instruction beyond the last day of the regular 180-day school year, for a total of the above-noted 209 instructional days. As attendance for the time periods outside of the 180-day instructional calendar was optional, the instruction provided during these time periods should not be considered as part of the School's compulsory instructional calendar because of the option provided to the students and the lack of documentation that should have been maintained on file by School management to assist in substantiating the reported FTE.	
Section 1011.62(1)(f)3., FS, provides that, effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the supplemental academic instruction (SAI) categorical fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Coronado High School (#4251) Charter School (Continued)		
Therefore, we concluded that, based on a 180-day regular calendar, the 20-hour instructional week equates to .4000 FTE per student per survey and the resulting FTE reported for the 528 students was overreported by .1000 FTE per student per survey and that School management should have sought funding from the SAI Fund rather than through FEFP for the CMW of instruction that surpassed the 180-day school year.		
We also noted the following additional issues involving eight of these students: (a) one ESE student's IEPs were not signed; therefore, we were unable to determine if the required participants were involved in the development of the student's IEPs, and (b) the ESOL files for seven ELL students were missing one or more of the following: *ELL Student Plan*s that were valid during the 2012-13 school year; documentation that the students' English language proficiency was assessed within 30 school days prior to the students' fourth, fifth, or sixth year ESOL anniversary dates; and documentation that ELL Committees were convened to consider the students' extended ESOL placements for a fourth, fifth, or sixth year.		
We propose the following adjustment:		
103 Basic 9-12	(58.1200)	
113 Grades 9-12 with ESE Services	(16.2000)	
130 ESOL	(5.6800)	(80.0000)
		(80.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Lee County Virtual Franchise (#7004)		
50. [Ref. 700401] The FTE for three Basic virtual education students was incorrectly reported. Several of the students' courses were reported for .1000 FTE for a half-credit course or .1834 FTE for a full-credit course; however, the courses should have been reported for .0834 FTE for a half-credit course or .1667 FTE for a full-credit course. Also, one of the students had successfully completed a half-credit course; however, no FTE was reported for this course. We propose the following adjustment:		
102 Basic 4-8	(.0830)	
103 Basic 9-12	(.0336)	(.1166)
		(.1166)
Lee Virtual Instruction [Course Offerings] (#7006)		
51. [Ref. 700670] One teacher was not properly certified and was not approved by the School Board to teach German and American Sign Language out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We present this disclosure Finding with no proposed adjustment.		.0000
52. [Ref. 700601] The FTE for one Basic virtual education student was incorrectly reported. Two successful course completions were reported for .3000 FTE but should have been reported for .1668 FTE (.0834 FTE per course). We propose the following adjustment:		
103 Basic 9-12	(.1332)	(.1332)
		(.1332)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		Proposed Net Adjustments (Unweighted FTE)
Lee Virtual Instruction Program [District Provided] (#7023)		
53. [Ref. 702301] Because of an isolated incidence that generated a data processing error, the FTE for one Basic virtual education student was underreported. We propose the following adjustment:		
101 Basic K-3	.1000	.1000
		.1000
County-Wide Exceptional Child Programs (#9450)		
54. [Ref. 945001] Two Basic students were incorrectly reported for FTE based on the students' placements in the Hospital and Homebound Program. One student was exited from the Hospital and Homebound Program prior to the February 2013 reporting survey period and one student was not enrolled in the Hospital and Homebound Program until after the October 2012 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	(.0800)	
103 Basic 9-12	(.0200)	(.1000)
55. [Ref. 945002] Two students (one student was in our Basic sample and one student was in our ESE Support Levels 4 and 5 sample) enrolled in the Hospital and Homebound Program were not in attendance during the 11-day window of the reporting survey period. We propose the following adjustment:		
103 Basic 9-12	(.5000)	
255 ESE Support Level 5	(.0400)	(.5400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
County-Wide Exceptional Child Programs (#9450) (Continued)		
56. [Ref. 945003] The course schedules for three ESE students enrolled in the Hospital and Homebound Program were incorrectly reported. One student's entire schedule was reported in Program No. 255 (ESE Support Level 5) for instruction provided both on-campus and in the Hospital and Homebound Program; however, the on-campus portion of the student's schedule (.2800 FTE) should have been reported in Program No. 103 (Basic 9-12). The remaining two students individually received homebound instruction for only 2 hours per week (.0400 FTE per student) but were each reported for 25 hours per week (.5000 FTE per student). We propose the following adjustment:		
103 Basic 9-12	.2800	
255 ESE Support Level 5	(1.2000)	(.9200)
		(1.5600)
Proposed Net Adjustment		(207.2748)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Lee 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, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) ELL students are not reported beyond the six-year period allowed for State funding of ESOL; (3) English language assessments are completed and ELL Committees are convened within 30 school days of the students' ESOL anniversary dates to consider the ELL students' extended ESOL placements; (4) *ELL Student Plans* are prepared and maintained for every school year in which the student is placed in the ESOL Program; (5) students who are assessed as English language proficient and as competent English readers and writers are either exited from the ESOL Program or referred to an ELL Committee for determination of the students' continuing ESOL placements; (6) student files contain proper documentation to support each student's placement in the ESOL Program; (7) all required participants are involved in the development of students' IEPs or EPs and documentation of this participation is maintained in the students' files; (8) students are reported in accordance with their *Matrix of Services* forms; (9) evidence of a current IEP, EP, and *Matrix of Services* form is maintained in readily accessible files to support student reporting in ESE; (10) schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs for the correct amount of FTE, the reported instructional time in each program reflects the services that were solely received during the survey week, and adequate documentation to support that reporting is maintained on file; (11) only students currently enrolled in the Hospital and Homebound Program are reported for related FEFP funding; (12) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (13) virtual education students are reported for the correct amount of FTE per the *FTE General Instructions 2012-13*; (14) students are reported in accordance with the School's bell schedule that is reflective of the actual instructional day and that supports the full 900 hours of instruction required for the student to be funded for the full FTE; (15) course numbers and related FTE reported for State funding accurately reflect the underlying subject area of instruction provided to the students; (16) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (17) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (18) out-of-field teachers earn the appropriate college credits or in-service training points as required by rule and either their college education or in-service training timelines.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Lee 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, 2013

RECOMMENDATIONS (Continued)

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 2012-13

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 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

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, and Programmatic Assessments of English Language Learners

Rule 6A-6.09021, FAC ..... Annual English Language Proficiency Assessment for English Language Learners (ELLs)

Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Lee 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, 2013

REGULATORY CITATIONS (Continued)

English for Speakers of Other Languages (ESOL) (Continued)

Rule 6A-6.0903, FAC ..... Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program

Rule 6A-6.09031, FAC ..... Post Reclassification of English Language Learners (ELLs)

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 2012-13

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

Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Lee 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, 2013

REGULATORY CITATIONS (Continued)

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

Virtual Education

Section 1002.321, FS .....Digital Learning

Section 1002.37, FS .....The Florida Virtual School

Section 1002.45, FS .....Virtual Instruction Programs

Section 1002.455, FS .....Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS .....School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS .....Charter Schools

The accompanying notes are an integral part of this schedule.

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Lee County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lee 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 Lee County.

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 90 District schools other than charter schools, 23 charter schools, 1 District cost center, and 3 virtual education cost centers, serving prekindergarten through twelfth grade students. The District reported 84,576.17 unweighted FTE which included 11,541.44 unweighted FTE for charter school students and received approximately $132.7 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, including charter schools, 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.

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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 defied 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. For brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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, 2013. 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:

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING (Continued)

School Name/Description	Finding Number(s)
District-Wide – Incorrect Reporting of Students' Course Schedules	1
1. River Hall Elementary School	2
2. Paul Laurence Dunbar Middle School	3 through 6
3. Fort Myers High School	7 and 8
4. Varsity Lakes Middle School	9 and 10
5. North Fort Myers High School	11 through 14
6. Orange River Elementary School	15 through 17
7. Lexington Middle School	18 through 20
8. Tice Elementary School	21 and 22
9. Patriot Elementary School	NA
10. Cypress Lake High School	23 through 25
11. Riverdale High School	26 and 27
12. San Carlos Park Elementary School	28 and 29
13. Royal Palm Exceptional School Center	30 through 32
14. Gulf Elementary School	33 and 34
15. Buckingham Exceptional Student Center	35 and 36
16. Hector A. Cafferata, Jr. Elementary School	37
17. Rayma C. Page Elementary School	38
18. East Lee County High School	39 through 43
19. Diplomat Elementary School	NA
20. Veterans Park Academy for the Arts	44
21. City of Palms Charter High School*	45 through 47
22. North Nicholas High School*	48
23. Coronado High School*	49
24. Lee County Virtual Franchise	50
25. Lee Virtual Instruction [Course Offerings]	51 and 52
26. Lee Virtual Instruction Program [District Provided]	53
27. County-Wide Exceptional Child Programs	54 through 56

* Charter School

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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
LEE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 26, 2014, that the Lee 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, 2013. 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 2012-13* 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.

In our opinion, management's assertion that the Lee County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. 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 impact of this noncompliance on the District's reported number of transported students is 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.

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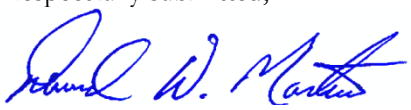
[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

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
Tallahassee, Florida
December 15, 2014

SCHEDULE F

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

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, 2013. (See NOTE B.) The population of vehicles (1,759) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (101,888) 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:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	3,364
IDEA (K-12), Unweighted	54
IDEA (PK), Weighted	807
IDEA (PK), Unweighted	83
Teenage Parents and Infants	141
Hazardous Walking	3,457
Two Miles or More	93,982
Total	101,888

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)

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

	Students	
Description	With Exceptions	Proposed Net Adjustment
We sampled 462 of the 101,888 students reported as being transported by the District.	4	(1)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 16 students.	16	(16)
Total	20	(17)

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

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. The Lee 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 56.

Findings	Students Transported Proposed Net Adjustments

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 2012 surveys and the February and June 2013 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 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests of student transportation disclosed that 16 students were incorrectly reported for State transportation funding. The students were either enrolled in a Hospital and Homebound Program (6 students), a residential Department of Juvenile Justice facility (8 students), or in a Virtual Instruction Program (2 students). Each of these programs indicates that the students were either served in the home or were incarcerated; therefore, the students were not transported to School and were not eligible for State transportation funding. We propose the following adjustments:

October 2012 Survey	
90 Days in Term	
Two Miles or More	(5)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
Hazardous Walking	(1)	
Two Miles or More	(7)	
June 2013 Survey		
29 Days in Term		
Two Miles or More	(1)	
15 Days in Term		
Two Miles or More	(1)	(16)

2. [Ref. 52] One student in our sample was not in membership during the June 2013 reporting survey; therefore, the student was not eligible for State transportation funding. We propose the following adjustment:

June 2013 Survey		
15 Days in Term		
Two Miles or More	(1)	(1)

3. [Ref. 53] Three students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted that all three students were eligible for reporting in the Two Miles or More ridership category. We propose the following adjustments:

October 2012 Survey	
90 Days in Term	
IDEA (K-12), Weighted	(2)
Two Miles or More	2

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		Students Transported Proposed Net Adjustments
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0
Proposed Net Adjustment		(17)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who are documented as enrolled in school during the survey week are reported for State transportation funding; and (2) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs.

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 1002.33, FS .....Charter Schools
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
Student Transportation General Instructions 2012-13

The accompanying notes are an integral part of this schedule.

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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 Lee County

For the fiscal year ended June 30, 2013, the District received approximately $20.3 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2012	7	107
October 2012	809	50,236
February 2013	816	50,194
June 2013	127	1,351
Total	1,759	101,888

3. Statutes and Rules

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

Chapter 1002.33, FS .....Charter Schools
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

Lee County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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, 2013. 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

THE SCHOOL DISTRICT OF LEE COUNTY
2855 COLONIAL BLVD. ♦ FORT MYERS, FLORIDA 33966 ♦ WWW.LEESCHOOLS.NET

CATHLEEN O'DANIEL MORGAN
CHAIRMAN, DISTRICT 3
STEVEN K. TEUBER
VICE CHAIRMAN, DISTRICT 4
MARY FISCHER
DISTRICT 1
JEANNE S. DOZIER
DISTRICT 2
PAMELA H. LARIVIERE
DISTRICT 5
NANCY J. GRAHAM, ED.D
SUPERINTENDENT
KEITH B. MARTIN, ESQ.
BOARD ATTORNEY

December 9, 2014

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

Dear Mr. Martin:

This letter is in response to the FY13 Draft Audit Report for The School District of Lee County's FEFP, FTE, and Student Transportation. The School District of Lee County strives for accuracy in all of our FEFP and FTE reporting, and takes seriously the feedback offered through this audit. The auditors who worked in our district displayed the utmost professionalism and courtesy during their time working with us.

In examining the results of this Draft Audit Report, the District acknowledges that there are opportunities for improvement in the area of ESOL compliance. Sixty three percent of the lost FTE for district schools are related to ESOL findings, specifically that ELL committees failed to be convened in the appropriate timeframe, and proper documentation of ESOL placement was missing. In addition, based on the audit report, proper documentation of ESE placement (i.e. properly signed IEPs, correct representation at each meeting), is an area of focus for our District.

And, while we acknowledge those areas where improvement is needed, we also note one finding with which we disagree and want to appeal:

> 1) Charter school findings, 421202, 424201, and 425101 will be appealed. Coronado High School and North Nicholas High School filed a similar appeal in the 2011 audit, and the final ruling was in their favor. The findings in this audit report deal with the same issue with the same two schools, and the addition of a third school (City of Palms Charter High School).

Our District stands ready to respond to further instructions in this process.

Sincerely,

Dr. Nancy Graham
Superintendent, School District of Lee County

NJG/tg