

**SUMTER COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2015



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Richard A. Shirley served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Haydn L. Evans, Chair from 11-18-14, Vice Chair to 11-17-14	1
Christine S. Norris	2
David A. Williams from 11-18-14	3
Linda J. Winchester to 11-17-14	3
Kenneth P. Jones, Vice Chair from 11-18-14	4
Kathie L Joiner, Chair to 11-17-14	5

The team leader was Joel Pierre 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.

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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 not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education (ESE) Support Levels 4 and 5 and Career Education 9-12, the Sumter County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 2 of the 17 students in our ESE Support Levels 4 and 5 test and 16 of the 40 students in our Career Education 9-12 test. None of the students in our ESE Support Levels 4 and 5 or Career Education 9-12 tests attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in ten findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to .7809 (all of which is applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 1.1217 (1.1039 is applicable to District schools other than charter schools and .0178 is applicable to charter schools). Noncompliance related to student transportation resulted in nine findings and a proposed net adjustment of negative 53 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$4,522 (negative 1.1217 times \$4,031.77), of which \$4,450 is applicable to District schools other than charter schools and \$72 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 the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sumter County, Florida. Those services are provided primarily to

prekindergarten through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Sumter County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had eight District schools other than charter schools, one charter school, one District cost center, and two virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$4.1 million was provided through the FEFP to the District for the District-reported 8,264.99 unweighted FTE as recalibrated, which included 2,957.93 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The 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 that 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 costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to

1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 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 \$1.1 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Sumter County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our Exceptional Student Education (ESE) Support Levels 4 and 5 and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5 and Career Education 9-12, the Sumter County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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 weaknesses¹ 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. 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 not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5 and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment 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.

¹ 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 SBE, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 3, 2016

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Sumter County District School Board (District) reported to the Department of Education 8,264.99 unweighted FTE as recalibrated, which included 2,957.93 unweighted FTE as recalibrated for charter schools, at eight District schools other than charter schools, one charter school, one District cost center, and two virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (12) 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 the FEFP-funded programs. The population of students (5,906) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 2 of the 17 students in our ESE Support Levels 4 and 5 test² and 16 of the 40 students in our Career Education 9-12 test.³ None of the students in our ESE Support Levels 4 and 5 or Career Education 9-12 tests attended charter schools.

Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	11	6	4,856	58	3	6,498.6300	40.4895	8.9810
Basic with ESE Services	10	5	857	43	0	1,295.3800	35.4712	1.0000
ESOL	8	4	131	33	1	162.5400	24.2808	(.8490)
ESE Support Levels 4 and 5	9	3	18	17	2	29.2700	10.0858	(.8700)
Career Education 9-12	4	2	<u>44</u>	<u>40</u>	<u>16</u>	<u>279.1700</u>	<u>9.2290</u>	<u>(7.4811)</u>
All Programs	12	6	<u>5,906</u>	<u>191</u>	<u>22</u>	<u>8,264.9900</u>	<u>119.5563</u>	<u>.7809</u>

² For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1 and 4 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 2, 3, and 5 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (187 of which 109 are applicable to District schools other than charter schools and 78 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to English Language Learner (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 63 and found exceptions for 2 teachers. Twenty of the 63 teachers (32 percent) in our test taught at charter schools and 1 of the 2 teachers with exceptions (50 percent) taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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 the FTE student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.7000	1.126	3.0402
103 Basic 9-12	.1808	1.004	.1815
112 Grades 4-8 with Exceptional Student Education (ESE) Services	1.0000	1.000	1.0000
254 ESE Support Level 4	(.8700)	3.548	(3.0868)
300 Career Education 9-12	<u>(2.2299)</u>	1.004	<u>(2.2388)</u>
Subtotal	<u>.7809</u>		<u>(1.1039)</u>
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.8490	1.126	.9560
103 Basic 9-12	5.2512	1.004	5.2722
130 English for Speakers of Other Languages (ESOL)	(.8490)	1.147	(.9738)
300 Career Education 9-12	<u>(5.2512)</u>	1.004	<u>(5.2722)</u>
Subtotal	<u>.0000</u>		<u>(.0178)</u>
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.5490	1.126	3.9962
103 Basic 9-12	5.4320	1.004	5.4537
112 Grades 4-8 with ESE Services	1.0000	1.000	1.0000
130 ESOL	(.8490)	1.147	(.9738)
254 ESE Support Level 4	(.8700)	3.548	(3.0868)
300 Career Education 9-12	<u>(7.4811)</u>	1.004	<u>(7.5110)</u>
Total	<u>.7809</u>		<u>(1.1217)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the 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 A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0161</u>	<u>#0171</u>	
101 Basic K-3	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	.1808	.1808
112 Grades 4-8 with Exceptional Student Education (ESE) Services	.....	.....	1.0000	1.0000
130 English for Speakers of Other Languages (ESOL)	.....	.....	.....	.0000
254 ESE Support Level 4	.1300	.....	(1.0000)	(.8700)
300 Career Education 9-12	.....	<u>(1.2774)</u>	<u>(.9525)</u>	<u>(2.2299)</u>
Total	<u>.1300</u>	<u>(1.2774)</u>	<u>(.7717)</u>	<u>(1.9191)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

No. Program	Brought Forward	Proposed Adjustments (1)		Total
		#2001*	#7001	
101 Basic K-3	.0000	.8490	2.7000	3.5490
103 Basic 9-12	.1808	5.2512	.....	5.4320
112 Grades 4-8 with ESE Services	1.0000	.....	.....	1.0000
130 ESOL	.0000	(.8490)	.....	(.8490)
254 ESE Support Level 4	(.8700)	.....	.....	(.8700)
300 Career Education 9-12	<u>(2.2299)</u>	<u>(5.2512)</u>	<u>.....</u>	<u>(7.4811)</u>
Total	<u>(1.9191)</u>	<u>.0000</u>	<u>2.7000</u>	<u>.7809</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* 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 not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education (ESE) Support Levels 4 and 5 and Career Education 9-12, the Sumter County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Webster Elementary School (#0051)

1. [Ref. 5101] Our examination disclosed that student course schedules were incorrectly reported. The daily instructional schedule provided by the School supported 1,800 instructional minutes weekly and did meet the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules reported were not in agreement with the School's daily instructional schedule. We noted varying ranges of differences from a low of 150 CMW to a high of 300 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the School's daily instructional schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level with the exception of one ESE student. The reported FTE for one
(Finding Continues on Next Page)

Findings

Webster Elementary School (#0051) (Continued)

part-time ESE student was incorrectly calculated based on 600 CMW in the October 2014 reporting survey period and 1,170 CMW in the February 2015 reporting survey period but should have been reported for 1,080 CMW in both reporting survey periods in accordance with the student’s daily instructional schedule. Accordingly, we propose the following adjustment:

254 ESE Support Level 4	<u>.1300</u>	<u>.1300</u>
		<u>.1300</u>

Wildwood Middle/High School (#0161)

2. [Ref. 16101] The timecards for eight Career Education 9-12 students who participated in on-the-job training (OJT) were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.2291)</u>	(1.2291)
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3. [Ref. 16103] More work hours were reported for one Career Education 9-12 student who participated in OJT than was supported by the student’s timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.0483)</u>	<u>(.0483)</u>
		<u>(1.2774)</u>

South Sumter High School (#0171)

4. [Ref. 17101] School records did not demonstrate that one ESE student’s *Matrix of Services* form (*Matrix*) was reviewed or updated when the student’s October 16, 2014, *Individual Educational Plan (IEP)* was developed. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

Follow-Up to Management’s Response to Finding No. 4 (Ref. 17101):

In his response, the Superintendent indicated that during the 2014-15 school year, the District was directed by the Bureau of Exceptional Education and Student Services at the Department of Education that the District “did not have to complete a Matrix and did not have to initial or sign at the annual IEP review.” While the *Matrix of Services* (*Follow-up Continues on Next Page*)

Findings

South Sumter High School (#0171) (Continued)

***Handbook (Handbook)* in effect when the IEP was developed did not specifically require the reviewer’s signature, the *Handbook* stated that it was necessary to review the *Matrix*. As the *Matrix* review was required, School records should demonstrate that the review took place; however, our examination disclosed no evidence that the review occurred. Accordingly, our Finding stands as presented.**

5. [Ref. 17102] More work hours were reported for seven Career Education 9-12 students who participated in OJT than were supported by the students’ timecards, and the timecard for one of the students was not signed and dated. We propose the following adjustment:

300 Career Education 9-12	(.7717)	(.7717)
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6. [Ref. 17171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.1808	
300 Career Education 9-12	(.1808)	.0000
		(.7717)

Villages Charter School (#2001)

7. [Ref. 200102] Our examination disclosed that student course schedules were incorrectly reported for students in kindergarten through grade 8. The daily instructional schedules (Grades K-5) along with the bell schedules (Grades 6-8) provided by the school supported 1,925 CMW and 1,810 CMW, respectively and met the minimum reporting of CMW. However, the students’ course schedules reported were not in agreement with those daily instructional and bell schedules. We noted varying ranges of differences from a low of 145 CMW to a high of 485 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the School’s daily instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We are presenting this disclosure Finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Villages Charter School (#2001) (Continued)

8. [Ref. 200101] The *English Language Learner (ELL) Student Plan* for one ELL student in the English for Speakers of Other Languages (ESOL) Program was incomplete as the *ELL Student Plan* did not include the student's instructional schedule. We propose the following adjustment:

101 Basic K-3	.8490	
130 ESOL	<u>(.8490)</u>	.0000

9. [Ref. 200171] One teacher was not properly certified and was not approved by the Charter School Governing Board to teach out of field. The teacher was certified in Biology, Earth Space Science, and Physics but taught courses that required certification in Engineering and Technology Education. We also noted that the parents of student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	5.2512	
300 Career Education 9-12	<u>(5.2512)</u>	.0000
		<u>.0000</u>

Sumter County Virtual Instruction Program (#7001)

10. [Ref. 700101] The FTE for three Basic virtual education students was incorrectly reported. The students were provided 1,500 CMW, or a full 1.0000 FTE; however, each student was only reported for a total of .1000 FTE. We propose the following adjustment:

101 Basic K-3	<u>2.7000</u>	<u>2.7000</u>
		<u>2.7000</u>

Proposed Net Adjustment

.7809

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Sumter County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student schedules are reported in accordance with the actual instructional time as supported by the schools' daily instructional or bell schedules; (2) *English Language Learner Student Plans* include students' course schedules supporting the courses that are to employ English for Speakers of Other Languages strategies; (3) there is evidence of review of *Matrix of Services* forms to ensure that the forms accurately reflect the *Individual Educational Plan* services in effect during the reporting survey; (4) students in Career Education 9-12 who participate in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (5) teachers have a valid Florida educator's certificate; (6) teachers are properly certified or if out of field, are approved to teach out of field by the Charter School Governing Board; (7) parents are appropriately notified of teachers' out-of-field status; and (8) FTE for students enrolled in a virtual instructional program is reported pursuant to the guidelines set forth in the *FTE General Instructions 2014-15*.

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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

State Board of Education (SBE) Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*

FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Sumter County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sumter County, Florida. Those services are provided primarily to prekindergarten through 12th-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 (SBE). The geographic boundaries of the District are those of Sumter County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had eight District schools other than charter schools, one charter school, one District cost center, and two virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$4.1 million was provided through the FEFP to the District for the District-reported 8,264.99 unweighted FTE as recalibrated, which included 2,957.93 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The 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 that 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.

3. FTE Student Enrollment

The funding provided by the 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 student enrollment. For example, for prekindergarten through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 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 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 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.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

7. Educational Programs

The 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: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, and (4) Career Education 9-12.

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*

SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*

SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Webster Elementary School	1
2. Wildwood Middle/High School	2 and 3
3. South Sumter High School	4 through 6
4. Villages Charter School*	7 through 9
5. Sumter County Virtual Instruction Program	10
6. Sumter Virtual Franchise	NA

* 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 ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated June 20, 2016, that the Sumter County District School Board (District) complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 management's assertion about the District's compliance with State requirements 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 supporting management's assertion 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 Sumter County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, 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

weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the Sumter County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements that has a material effect on management's assertion; and abuse that has a material effect on management's assertion. 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. We performed our examination to express an opinion on management's assertion and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. 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 *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The noncompliance mentioned above, while indicative of certain control deficiencies,⁵ is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported student transportation 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.

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 SBE, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 3, 2016

⁴ 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.

⁵ 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.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Sumter County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (149) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (5,564) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	2
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	284
All Other Florida Education Finance Program Eligible Students	<u>5,278</u>
Total	<u>5,564</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 251 of the 5,564 students reported as being transported by the District.	18	(14)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 39 students.	<u>39</u>	<u>(39)</u>
Total	<u>57</u>	<u>(53)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. The Sumter County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The *Individual Education Plans (IEPs)* for two students in our test who were reported in the Individuals with Disabilities Education Act (IDEA) – Prekindergarten (PK) through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

July 2014 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

Findings

2. [Ref. 52/60] Our general tests of reported ridership disclosed that 38 students (5 students were in our test) were incorrectly reported in either the IDEA – PK through Grade 12, Weighted ridership category (1 student) or in the All Other FEFP Eligible Students ridership category (37 students). Only IDEA students who are authorized for extended school year (ESY) services as documented in the students’ IEPs or are students who are enrolled in a Department of Juvenile Justice (DJJ) Program are eligible to be reported during the summer reporting survey periods. We determined that these students were not identified as IDEA students (33 students – Ref. 60) or their IEPs did not authorize ESY services (5 students – Ref. 52) and the students were not attending DJJ Programs (Ref. 52/60). Accordingly, the students were not eligible for State transportation funding. We propose the following adjustments:

Ref. 52

July 2014 Survey

15 Days in Term

All Other FEFP Eligible Students	(2)	
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June 2015 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
--------------------------------------	-----	--

All Other FEFP Eligible Students	<u>(2)</u>	(5)
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Ref. 60

July 2014 Survey

15 Days in Term

All Other FEFP Eligible Students	(12)	
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June 2015 Survey

9 Days in Term

All Other FEFP Eligible Students	<u>(21)</u>	(33)
----------------------------------	-------------	------

3. [Ref. 53] Two students in our test were incorrectly reported in the Teenage Parents and Infants ridership category. The students were not enrolled in a Teenage Parent Program; however, we were able to determine that the students lived 2 miles or more from their assigned school and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2014 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
-----------------------------	-----	--

All Other FEFP Eligible Students	1	
----------------------------------	---	--

<u>Findings</u>		Students Transported Proposed Net Adjustments
February 2015 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
4. [Ref. 54] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2014 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(2)
5. [Ref. 55] The bus drivers' reports for five students in our test indicated that the students were not transported during the reporting survey periods. We also noted that one of the students lived less than 2 miles from school and was not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2014 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(4)</u>	(5)
6. [Ref. 56] One student in our test was not enrolled in school during the reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:		
June 2015 Survey		
<u>9 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)

Findings

7. [Ref. 57] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not transported from home to the assigned school; rather, the student was transported from a school where his parent works to his assigned school. Thus, the student was not eligible for reporting in the All Other FEFP Eligible Students ridership category and was not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2014 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

8. [Ref. 58] Our general tests disclosed that the number of days in term (DIT) was incorrectly reported for 62 students in the July 2014 reporting survey period and 77 students in the June 2015 reporting survey period. The students were reported for 4 DIT and 14 DIT but should have been reported for 15 DIT and 9 DIT, respectively, in accordance with the District’s summer instructional calendars. We propose the following adjustments:

July 2014 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	48	
All Other FEFP Eligible Students	14	

4 Days in Term

IDEA - PK through Grade 12, Weighted	(48)	
All Other FEFP Eligible Students	(14)	

June 2015 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted	(54)	
All Other FEFP Eligible Students	(23)	

9 Days in Term

IDEA - PK through Grade 12, Weighted	54	
All Other FEFP Eligible Students	<u>23</u>	0

9. [Ref. 59] Our general tests of reported ridership disclosed that six PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Only PK students identified as IDEA students or students whose parents are enrolled in a Teenage Parent Program are eligible for State transportation funding. We propose the following adjustments:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2014 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
February 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(4)	<u>(6)</u>
Proposed Net Adjustments		<u>(53)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Sumter County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days in term is accurately reported; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) the distance from home to the students' assigned schools is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; (4) students reported in the Individuals with Disabilities Act (IDEA) – Prekindergarten (PK) through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for reporting in a weighted ridership category as noted on the students' *Individual Education Plans (IEPs)*; (5) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (6) only Exceptional Student Education students whose *IEPs* authorize extended school year services or are students attending Department of Juvenile Justice Programs are reported for State transportation funding during the summer reporting survey periods; and (7) students are properly documented as having met the eligibility requirements for the ridership categories in which they are reported.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Sumter County

For the fiscal year ended June 30, 2015, the District received \$1.1 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	12	62
October 2014	61	2,738
February 2015	62	2,687
June 2015	<u>14</u>	<u>77</u>
Total	<u>149</u>	<u>5,564</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



SUMTER COUNTY SCHOOL BOARD

"Preparing the next generation today"

Richard A. Shirley
Superintendent of Schools

BOARD MEMBERS

Haydn L. Evans
District 1
Christine S. Norris
District 2
David A. Williams
District 3
Kenneth P. Jones
District 4
Kathie L. Joiner
District 5

TELEPHONE
(352) 793-2315

Administration

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Curriculum & Instruction

Ext. 50247 Fax 793-4180

Elementary Education

Ext. 50206 Fax 793-4180

Secondary Education

Ext. 50210 Fax 793-4180

Student Services

Ext. 50211 Fax 793-4180

Federal Programs

Ext. 50204 Fax 793-4180

Finance

Ext. 50233 Fax 793-4963

Personnel

Ext. 50220 Fax 793-4963

Employee Benefits

Ext. 50229 Fax 793-2096

Food Service

Ext. 52226 Fax 793-4277

Human Resources

748-1510 Fax 748-7639

Data Processing

Ext. 50241 Fax 793-4963

Exceptional Education

Ext. 50259 Fax 793-1612

Library Media / Technology

Ext. 50256 Fax 793-4377

Adult Education

793-5719 Fax 793-6508

Facilities

793-1281 Fax 793-9298

Warehouse

793-7906 Fax 793-9298

Transportation

793-5705 Fax 793-1083

The Villages Charter School

352-259-2350

Fax 352-259-3850

October 28, 2016

Sherrill F. Norman, CPA
Auditor General
Suite G74, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

The preliminary and tentative findings for the examination of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Enrollment and Student Transportation for the fiscal year ended June 30, 2015 for Sumter County Schools have been reviewed. The District concurs with all findings except #4 (ref. 17101).

Full-Time Equivalent (FTE) Students

Finding #1 and #7 (Ref. 5101 & 200102): The District has modified the schedules to ensure that lunch time is not included in instructional time.

Finding #2 (Ref. 16101): The District has updated the OJT/Cooperative Program Manual with new procedures to ensure students who participate in on-the-training are reported in accordance with timecards that are accurately completed, signed and retained in readily-accessible files.

Finding #3 and #5 (Ref. 16103 & 17102): The District will specify in student progression the minimum number of work hours required for each OJT/Cooperative Education period in a student schedule. However, the district could not find any documentation that refers to a required number of hours worked to support these findings. The language in an FTE manual states that for *OJT and Co-op programs, student class schedules or time cards, appropriately dated, must be kept*. It also states that *using the Automated Student Attendance Record-Keeping System the district must verify that the student has been in attendance at least one of the days of the survey week or one of the six scheduled days preceding the survey week when the school was in session*. Student work schedules vary based on employer need, some weeks students are scheduled less than or more than equivalent class minutes. It is difficult to predict whether there will be less or more hours in a student's work schedule during FTE work weeks. We do not adjust minutes in our MIS system. As we don't subtract FTE minutes when students are absent from on-campus classes during the week.

2680 West County Road 476 - Bushnell, Florida 33513

<http://www.sumter.k12.fl.us>

Finding #4 (Ref. 17101): The District disagrees with this finding. During the 14/15 school year, we were directed by the Bureau of Exceptional Education and Student Services at DOE that we did not have to complete a Matrix and did not have to initial or sign at the annual IEP review. The District is appealing this finding.

Finding #6 (Ref. 17171): Data entry clerks have been counseled regarding the proper coding of dual enrollment students.

Finding #8 (Ref. 200101): The District conducted training with ESOL Specialists and Coordinators with the expectation that schedules for each ESOL student would be attached to the students ESOL Plan.

Finding #9 (Ref. 200171): The Villages Charter School has safeguards now in place to make sure the correct reporting of an out-of-field teacher is done in a timely manner to the Charter Governing Board and the parents of the students enrolled in the course.

Finding #10 (Ref. 700101): Data will be reviewed more closely to ensure appropriate FTE earned is reported.

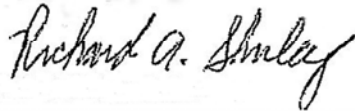
Student Transportation

The District will monitor more closely any student reported to ensure their proper ridership category, including number of days in term and also make sure that any student reported as specialized transportation, that their IEP reflects the need.

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

Please contact us if additional information is needed.

Sincerely,



Richard A. Shirley
Superintendent of Schools