

**LEE 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, Dr. Nancy J. Graham served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Mary Fischer, Vice Chair from 10-7-14 to 11-17-14	1
Jeanne S. Dozier	2
Cathleen O'Daniel Morgan, Chair from 10-7-14, Vice Chair to 10-6-14	3
Steven K. Teuber, Vice Chair from 11-18-14	4
Don H. Armstrong to 11-17-14	4
Pamela H. LaRiviere from 11-18-14	5
Thomas W. Scott, Chair to 9-26-14	5

The team leader was Eric R. Seldomridge, 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.

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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and 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 English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Lee 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:

- Of the 304 teachers in our test, 35 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. Thirty-nine of the 304 teachers (13 percent) in our test taught at charter schools and 14 of the 35 teachers with exceptions (40 percent) taught at charter schools.
- 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 100 of the 367 students in our ESOL test and 70 of the 354 students in our Career Education 9-12 test. Fifty-eight of the 367 students (16 percent) in our ESOL test attended charter schools and 24 of the 100 students with exceptions (24 percent) attended charter schools. Ten of the 354 students (3 percent) in our Career Education 9-12 test attended charter schools and 10 of the 70 students with exceptions (14 percent) attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 89 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 14.6157 (6.6667 is applicable to District schools other than charter schools and 7.9490 is applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 48.3607 (34.0263 is applicable to District schools other than charter schools and 14.3344 is applicable to charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 19 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 \$194,979 (negative 48.3607 times \$4,031.77), of which \$137,186 is applicable to District schools other than charter schools and a \$57,793 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 Lee 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 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. The District had 91 District schools other than charter schools, 24 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$160.4 million was provided through the FEFP to the District for the District-reported 88,348.79 unweighted FTE as recalibrated, which included 12,128.42 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 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. 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 \$21 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 Lee 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 teachers and students in our English for Speakers of Other Languages (ESOL) 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 teachers and 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 ESOL and Career Education 9-12, the Lee 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 teacher certification and 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 ESOL 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 21, 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 Lee County District School Board (District) reported to the Department of Education 88,348.79 unweighted FTE as recalibrated, which included 12,128.42 unweighted FTE as recalibrated for charter schools, at 91 District schools other than charter schools, 24 charter schools, 1 District cost center, and 3 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 (119) 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 (30,499) 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 100 of the 367 students in our ESOL test² and 70 of the 354 students in our Career Education 9-12 test.³ Fifty-eight of the 367 students (16 percent) in our ESOL test attended charter schools and 24 of the 100 students with exceptions (24 percent) attended charter schools. Ten of the 354 students (3 percent) in our Career Education 9-12 test attended charter schools and 10 of the 70 students with exceptions (14 percent) attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 1, 5, 6, 8, 9, 15, 16, 20, 21, 24, 29, 30, 36, 37, 38, 39, 47, 49, 50, 51, 52, 53, 63, 64, 65, 66, 68, 69, 74, 78, 79, 80, and 85 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 7, 10, 13, 18, 22, 26, 40, 55, 67, and 86 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students with Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	117	23	22,715	282	1	64,371.1300	212.1670	102.4727
Basic with ESE Services	118	25	5,375	212	9	17,232.1500	177.1424	(1.7801)
ESOL	109	21	1,447	367	100	4,233.6000	249.5551	(90.2514)
ESE Support Levels 4 and 5	61	17	275	160	14	425.4400	137.2597	(7.6512)
Career Education 9-12	25	10	<u>687</u>	<u>354</u>	<u>70</u>	<u>2,086.4700</u>	<u>55.5879</u>	<u>(17.4057)</u>
All Programs	119	25	<u>30,499</u>	<u>1,375</u>	<u>194</u>	<u>88,348.7900</u>	<u>831.7121</u>	<u>(14.6157)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,020, of which 906 are applicable to District schools other than charter schools and 114 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.

We noted the following material noncompliance: 35 of the 304 teachers in our test did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.⁴ Thirty-nine of the 304 teachers (13 percent) in our test taught at charter schools and 14 of the 35 teachers with exceptions (40 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.

⁴ For teachers, the material noncompliance is composed of Findings 3, 11, 19, 23, 27, 28, 31, 32, 41, 42, 56, 59, 60, 70, 71, 72, 75, 76, 77, 82, 87, and 88 on *SCHEDULE D.*

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	2.5260	1.126	2.8443
102 Basic 4-8	6.4856	1.000	6.4856
103 Basic 9-12	69.1185	1.004	69.3950
111 Grades K-3 with Exceptional Student Education (ESE) Services	1.0957	1.126	1.2338
112 Grades 4-8 with ESE Services	.4915	1.000	.4915
113 Grades 9-12 with ESE Services	(2.3635)	1.004	(2.3730)
130 English for Speakers of Other Languages (ESOL)	(61.3628)	1.147	(70.3831)
254 ESE Support Level 4	(5.6058)	3.548	(19.8894)
255 ESE Support Level 5	(1.1490)	5.104	(5.8645)
300 Career Education 9-12	(15.9029)	1.004	(15.9665)
Subtotal	(6.6667)		(34.0263)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	12.0844	1.126	13.6070
102 Basic 4-8	5.4169	1.000	5.4169
103 Basic 9-12	6.8413	1.004	6.8687
113 Grades 9-12 with ESE Services	(1.0038)	1.004	(1.0078)
130 ESOL	(28.8886)	1.147	(33.1352)
255 ESE Support Level 5	(.8964)	5.104	(4.5752)
300 Career Education 9-12	(1.5028)	1.004	(1.5088)
Subtotal	(7.9490)		(14.3344)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	14.6104	1.126	16.4513
102 Basic 4-8	11.9025	1.000	11.9025
103 Basic 9-12	75.9598	1.004	76.2637
111 Grades K-3 with ESE Services	1.0957	1.126	1.2338
112 Grades 4-8 with ESE Services	.4915	1.000	.4915
113 Grades 9-12 with ESE Services	(3.3673)	1.004	(3.3808)
130 ESOL	(90.2514)	1.147	(103.5183)
254 ESE Support Level 4	(5.6058)	3.548	(19.8894)
255 ESE Support Level 5	(2.0454)	5.104	(10.4397)
300 Career Education 9-12	(17.4057)	1.004	(17.4753)
Total	(14.6157)		(48.3607)

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>#0131</u>	<u>#0211</u>	<u>#0221</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.4385	.3787	.....	.8172
103 Basic 9-12	.....	.....	.9335	.9335
111 Grades K-3 with Exceptional Student Education (ESE) Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages (ESOL)	(.4385)	(.3787)	(.9335)	(1.7507)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	(.5274)	(.5274)
Total	<u>.0000</u>	<u>.0000</u>	<u>(.5274)</u>	<u>(.5274)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0241</u>	<u>#0311</u>	<u>#0491</u>	<u>#0511</u>	
101	.0000	.....	.....	.....	.....	.0000
102	.8172	.....	.....	.....	.....	.8172
103	.9335	5.7260	.1334	3.5816	8.4817	18.8562
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	(.4816)	.....	(.4816)
130	(1.7507)	(5.7260)	.....	(2.0868)	(8.4817)	(18.0452)
254	.0000	.....	.....	.....	.....	.0000
255	.0000	.....	(.1334)	(1.0132)	.....	(1.1466)
300	<u>(.5274)</u>	<u>(.1832)</u>	<u>(.1169)</u>	<u>(.3297)</u>	<u>(1.4932)</u>	<u>(2.6504)</u>
Total	<u>(.5274)</u>	<u>(.1832)</u>	<u>(.1169)</u>	<u>(.3297)</u>	<u>(1.4932)</u>	<u>(2.6504)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0531</u>	<u>#0592</u>	<u>#0621</u>	<u>#0651</u>	
101	.0000	.....	.3983	.....	.4999	.8982
102	.8172	.....	3.3975	.....	1.0000	5.2147
103	18.8562	8.7672	.....	13.0216	.....	40.6450
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.4999	.4999
113	(.4816)	.0024	.....	(2.5000)	.6155	(2.3637)
130	(18.0452)	(8.7672)	(3.7958)	(6.5736)	.....	(37.1818)
254	.0000	.....	.....	.....	(3.1183)	(3.1183)
255	(1.1466)	(.0024)	.....	.....	.....	(1.1490)
300	<u>(2.6504)</u>	<u>(.0556)</u>	.....	<u>(4.7069)</u>	.....	<u>(7.4129)</u>
Total	<u>(2.6504)</u>	<u>(.0556)</u>	<u>.0000</u>	<u>(.7589)</u>	<u>(.5030)</u>	<u>(3.9679)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0712</u>	<u>#0721</u>	<u>#0745</u>	<u>#0751</u>	
101	.8982	.....	.....	.....	1.2278	2.1260
102	5.2147	.4385	.....	.....	.....	5.6532
103	40.6450	.....	5.3031	12.7602	.....	58.7083
111	.0000	.....	.....	.....	1.4957	1.4957
112	.4999	.....	.....	.....	.4918	.9917
113	(2.3637)	.....	(.4998)	.5000	.....	(2.3635)
130	(37.1818)	(.4385)	(4.8033)	(12.7602)	(1.2278)	(56.4116)
254	(3.1183)	.....	.....	(.5000)	(1.9875)	(5.6058)
255	(1.1490)	.....	.....	.....	.....	(1.1490)
300	<u>(7.4129)</u>	<u>.....</u>	<u>.....</u>	<u>(.4909)</u>	<u>.....</u>	<u>(7.9038)</u>
Total	<u>(3.9679)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4909)</u>	<u>.0000</u>	<u>(4.4588)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0772</u>	<u>#0831</u>	<u>#4103*</u>	<u>#4121*</u>	
101	2.1260	.....	.....	9.5326	.....	11.6586
102	5.6532	.8324	.....	1.7044	.....	8.1900
103	58.7083	.....	4.6190	.....	10.9911	74.3184
111	1.4957	.....	.....	.....	.....	1.4957
112	.9917	(.5002)	.....	.....	.....	.4915
113	(2.3635)	.....	.....	.....	(.5038)	(2.8673)
130	(56.4116)	(.3322)	(4.6190)	(11.2370)	(10.4873)	(83.0871)
254	(5.6058)	.....	.....	.....	.....	(5.6058)
255	(1.1490)	.....	.....	.....	.....	(1.1490)
300	<u>(7.9038)</u>	<u>.....</u>	<u>(2.2079)</u>	<u>.....</u>	<u>.....</u>	<u>(10.1117)</u>
Total	<u>(4.4588)</u>	<u>.0000</u>	<u>(2.2079)</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.6667)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#4141*</u>	<u>#4212*</u>	<u>#7004</u>	<u>#7023</u>	
101	11.6586	2.5518	.....	.....	.4000	14.6104
102	8.1900	3.7125	.....	.....	.....	11.9025
103	74.3184	.....	(4.1498)	5.7912	.....	75.9598
111	1.4957	.....	.....	.....	(.4000)	1.0957
112	.4915	.....	.....	.....	.....	.4915
113	(2.8673)	.....	(.5000)	.....	.....	(3.3673)
130	(83.0871)	(6.2643)	(.9000)	.....	.....	(90.2514)
254	(5.6058)	.....	.....	.....	.....	(5.6058)
255	(1.1490)	(.8964)	.....	.....	.....	(2.0454)
300	<u>(10.1117)</u>	<u>.....</u>	<u>(1.5028)</u>	<u>(5.7912)</u>	<u>.....</u>	<u>(17.4057)</u>
Total	<u>(6.6667)</u>	<u>(.8964)</u>	<u>(7.0526)</u>	<u>.0000</u>	<u>.0000</u>	<u>(14.6157)</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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance involving teachers and 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 English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Lee County District School Board (District) 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.

Cape Elementary School (#0131)

1. [Ref. 13101] The file for one English Language Learner (ELL) student who was enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4385	
130 ESOL	<u>(.4385)</u>	<u>.0000</u>
		<u>.0000</u>

Fort Myers Middle Academy (#0211)

2. [Ref. 21101] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,660 instructional minutes per week and met
(Finding Continues on Next Page)

Findings

Fort Myers Middle Academy (#0021) (Continued)

the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules were not reported in agreement with the School's bell schedule. Rather, we noted that the students were generally reported for 1,785 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school's bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we are presenting this disclosure Finding with no proposed adjustment.

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3. [Ref. 21170] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL until December 17, 2014, which was after the October 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3787	
130 ESOL	<u>(.3787)</u>	<u>.0000</u>
		<u>.0000</u>

Fort Myers High School (#0221)

4. [Ref. 22101] The course schedules for several students were incorrectly reported. The School's daily bell schedule supported 1,640 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. Rather, we noted that the students were generally reported for 1,800 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school's bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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5. [Ref. 22102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fort Myers High School (#0221) (Continued)

103 Basic 9-12	.6210	
130 ESOL	<u>(.6210)</u>	.0000

6. [Ref. 22103] One ELL student’s English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s Date Entered United States School (DEUSS) anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.3125	
130 ESOL	<u>(.3125)</u>	.0000

7. [[Ref. 22105] The timecards for five Career Education 9-12 students who participated in on-the-job (OJT) training 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>(.5274)</u>	<u>(.5274)</u>
		<u>(.5274)</u>

Lehigh Senior High School (#0241)

8. [Ref. 24101] ELL Committees for six ELL students were not convened by October 1 (five students) or within 30 school days prior to the students’ DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that one of the student’s English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000

9. [Ref. 24102] Two ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.6080	
130 ESOL	<u>(.6080)</u>	.0000

10. [Ref. 24103] The timecards for two Career Education 9-12 students who participated in 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>(.1832)</u>	<u>(.1832)</u>
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lehigh Senior High School (#0241) (Continued)

11. [Ref. 24170] 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 SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.1180	
130 ESOL	<u>(1.1180)</u>	.0000
		<u>(.1832)</u>

North Fort Myers High School (#0311)

12. [Ref. 31101] The entire schedule for one ESE student, who was provided both on-campus and homebound instruction, was incorrectly reported in Program No. 255 (ESE Support Level 5). The on-campus portion of the student’s schedule should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.1334	
255 ESE Support Level 5	<u>(.1334)</u>	.0000

13. [Ref. 31102] The timecards for two Career Education 9-12 students who participated in 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>(.1169)</u>	<u>(.1169)</u>
		<u>(.1169)</u>

Island Coast High School (#0491)

14. [Ref. 49101] The files for two ESE students did not contain evidence that the students’ General Education teachers participated in the development of one student’s *Individual Educational Plan (IEP)* and one student’s *Educational Plan (EP)*. We propose the following adjustment:

103 Basic 9-12	1.4948	
113 Grades 9-12 with ESE Services	<u>(1.4948)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Island Coast High School (#0491) (Continued)

15. [Ref. 49102] The *ELL Student Plans* for three ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We also noted that the files for two of the students did not contain evidence that the parents had been notified of the students' ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.0840	
130 ESOL	<u>(1.0840)</u>	.0000

16. [Ref. 49103] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.4333	
130 ESOL	<u>(.4333)</u>	.0000

17. [Ref. 49104] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0132	
255 ESE Support Level 5	<u>(1.0132)</u>	.0000

18. [Ref. 49105] The timecards for two Career Education 9-12 students who participated in 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>(.3297)</u>	(.3297)
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19. [Ref. 49170] 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 SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.5695	
130 ESOL	<u>(.5695)</u>	.0000
		<u>(.3297)</u>

Findings

South Fort Myers High School (#0511)

20. [Ref. 51101] ELL Committees for 11 ELL students were not convened by October 1 (3 students) or within 30 school days prior to the students' DEUSS anniversary dates (8 students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiencies of 7 of the students were not assessed within 30 school days prior to the students' DEUSS anniversary dates, and the *ELL Student Plans* for 3 of the students were not available at the time of our examination and could not be subsequently located. Additionally, 1 student was assessed as a Fluent English Speaker and a competent English reader and writer. We propose the following adjustment:

103 Basic 9-12	5.5551	
130 ESOL	<u>(5.5551)</u>	.0000

21. [Ref. 51103] The *ELL Student Plans* for two ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.6875	
130 ESOL	<u>(.6875)</u>	.0000

22. [Ref. 51104] The timecards for 13 Career Education 9-12 students who participated in 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>(1.4932)</u>	(1.4932)
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23. [Ref. 51170/71] Two teachers taught Language Arts to classes that included ELL students but had earned only 60 of the 240 (Ref. 51170) or none of the 60 (Ref. 51171) in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 51170</u>		
103 Basic 9-12	1.1242	
130 ESOL	<u>(1.1242)</u>	.0000

<u>Ref. 51171</u>		
103 Basic 9-12	1.1149	
130 ESOL	<u>(1.1149)</u>	.0000

(1.4932)

Findings

Cypress Lake High School (#0531)

24. [Ref. 53101] ELL Committees for three ELL students were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. Additionally, the English language proficiencies of two of the students were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.5992	
130 ESOL	<u>(1.5992)</u>	.0000

25. [Ref. 53102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was provided both on-campus and homebound instruction; therefore, the on-campus instruction should have been reported in Program 113 (Grades 9-12 with ESE services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0024	
255 ESE Support Level 5	<u>(.0024)</u>	.0000

26. [Ref. 53103] The timecard for one Career Education 9-12 student who participated in OJT was 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>(.0556)</u>	(.0556)
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27. [Ref. 53170/72] Two teachers taught Language Arts to classes that included ELL students but had earned only 180 of the 300 (Ref. 53170) or none of the 120 (Ref. 53172) in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 53170</u>		
103 Basic 9-12	2.9324	
130 ESOL	<u>(2.9324)</u>	.0000

<u>Ref. 53172</u>		
103 Basic 9-12	4.0481	
130 ESOL	<u>(4.0481)</u>	.0000

Findings

Cypress Lake High School (#0531) (Continued)

28. [Ref. 53171] 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 SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1875	
130 ESOL	<u>(.1875)</u>	<u>.0000</u>
		<u>(.0556)</u>

James Stephens International Academy (#0592)

29. [Ref. 59201] ELL Committees for four ELL students were not convened by October 1 (three students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that one of the student’s English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.3983	
102 Basic 4-8	1.6395	
130 ESOL	<u>(2.0378)</u>	<u>.0000</u>

30. [Ref. 59202] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	<u>.0000</u>

31. [Ref. 59270] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.0440	
130 ESOL	<u>(1.0440)</u>	<u>.0000</u>

32. [Ref. 59271] 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 SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

James Stephens International Academy (#0592) (Continued)

102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	<u>.0000</u>
		<u>.0000</u>

Cape Coral High School (#0621)

33. [Ref. 62101] The course schedules for several students were incorrectly reported. The School's bell supported 1,680 instructional minutes per week and met the minimum reporting CMW; however, the students' course schedules were not reported in agreement with School's bell schedule. Rather, we noted that the students were generally reported for 1,860 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school's bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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34. [Ref. 62102] The files for two ESE students did not contain evidence that the students' General Education teachers participated in the development of the students' IEPs. We propose the following adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	<u>(1.5000)</u>	<u>.0000</u>

35. [Ref. 62103] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>

36. [Ref. 62104] ELL Committees for five ELL students were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (four students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that three of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Cape Coral High School (#0621) (Continued)

103 Basic 9-12	2.6698	
130 ESOL	<u>(2.6698)</u>	.0000
37. [Ref. 62105] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.3393	
130 ESOL	<u>(.3393)</u>	.0000
38. [Ref. 62106] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:		
103 Basic 9-12	.6134	
130 ESOL	<u>(.6134)</u>	.0000
39. [Ref. 62107] The <i>ELL Student Plans</i> for two ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:		
103 Basic 9-12	1.1380	
130 ESOL	<u>(1.1380)</u>	.0000
40. [Ref. 62108] The timecards for eight Career Education 9-12 students who participated in 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>(.7589)</u>	(.7589)
41. [Ref. 62170/71] The parents of ELL students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL (Ref. 62170/71) or Reading (Ref. 62171). We propose the following adjustments:		
<u>Ref. 62170</u>		
103 Basic 9-12	1.1864	
130 ESOL	<u>(1.1864)</u>	.0000
<u>Ref. 62171</u>		
103 Basic 9-12	.6267	
130 ESOL	<u>(.6267)</u>	.0000

Findings

Cape Coral High School (#0621) (Continued)

42. [Ref. 62172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held a District-issued certificate in Commercial Art but taught a course that required certification in Marketing. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	3.9480	
300 Career Education 9-12	<u>(3.9480)</u>	<u>.0000</u>
		<u>(.7589)</u>

Royal Palm Exceptional School Center (#0651)

43. [Ref. 65103] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,750 instructional minutes per week for elementary school students, 1,690 instructional minutes per week for middle school students, and 1,710 instructional minutes per week for high school students and met the minimum reporting of CMW according to the School’s bell schedule; however, the students’ course schedules were not in agreement with the School’s bell schedule. Rather, we noted that the students were generally reported for 1,800 to 2,430 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school’s bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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44. [Ref. 65101] The *Matrix of Services* forms for four ESE students and the *IEPs* for two of the students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4999	
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	.4999	
113 Grades 9-12 with ESE Services	.6155	
254 ESE Support Level 4	<u>(2.6153)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Royal Palm Exceptional School Center (#0651) (Continued)

45. [Ref. 65102] One ESE student withdrew from school prior to the February 2015 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5030)	(.5030)
		(.5030)

Buckingham Exceptional Student Center (#0701)

46. [Ref. 70101] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,700 instructional minutes per week and met the minimum reporting of CMW according to the School’s daily instructional schedule; however, the students’ course schedules were not in agreement with the School’s daily instructional schedule. Rather, we noted that the students were generally reported for 1,650 to 2,430 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school’s bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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Hector A. Cafferata, Jr. Elementary School (#0712)

47. [Ref. 71201] One ELL student’s English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4385	
130 ESOL	(.4385)	.0000

.0000

Mariner High School (#0721)

48. [Ref. 72101] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Mariner High School (#0721) (Continued)

103 Basic 9-12	.4998	
113 Grades 9-12 with ESE Services	<u>(.4998)</u>	.0000

49. [Ref. 72102] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. Additionally, we noted that the student was beyond the maximum 6-year period allowed for State funding of ESOL as of the February 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.7406	
130 ESOL	<u>(.7406)</u>	.0000

50. [Ref. 72103] ELL Committees for four ELL students were not convened by October 1 (three students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that one of the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date, and the student's *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.2515	
130 ESOL	<u>(2.2515)</u>	.0000

51. [Ref. 72104] The files for three ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.8112	
130 ESOL	<u>(1.8112)</u>	.0000
		<u>.0000</u>

East Lee County High School (#0745)

52. [Ref. 74501] ELL Committees for ten ELL students were not convened by October 1 (two students) or within 30 school days prior to the students' DEUSS anniversary dates (eight students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that five of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

East Lee County High School (#0745) (Continued)

103 Basic 9-12	6.1993	
130 ESOL	<u>(6.1993)</u>	.0000

53. [Ref. 74502] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. We also noted that one of the student’s English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.1552	
130 ESOL	<u>(1.1552)</u>	.0000

54. [Ref. 74503] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

55. [Ref. 74504] The timecards for seven Career Education 9-12 students who participated in 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>(.4909)</u>	(.4909)
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56. [Ref. 74570/71/73] 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 SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 74570</u>		
103 Basic 9-12	3.6671	
130 ESOL	<u>(3.6671)</u>	.0000

<u>Ref.74571</u>		
103 Basic 9-12	.8750	
130 ESOL	<u>(.8750)</u>	.0000

<u>Ref. 74573</u>		
103 Basic 9-12	.8636	
130 ESOL	<u>(.8636)</u>	.0000

(.4909)

Findings

Skyline Elementary School (#0751)

57. [Ref. 75101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.4918	
254 ESE Support Level 4	<u>(1.4918)</u>	.0000

58. [Ref. 75102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4957	
254 ESE Support Level 4	<u>(.4957)</u>	.0000

59. [Ref. 75170] One teacher who taught Primary Language Arts to a class that included ELL students had earned only 180 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.7016	
130 ESOL	<u>(.7016)</u>	.0000

60. [Ref. 75171] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.5262	
130 ESOL	<u>(.5262)</u>	.0000
		<u>.0000</u>

Diplomat Middle School (#0772)

61. [Ref. 77201] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,660 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. Rather, we noted that the students were generally reported for 2,010 CMW. Student course schedules, which are necessary for *(Finding Continues on Next Page)*

Findings

Diplomat Middle School (#0772) (Continued)

the recalibration process to work appropriately, should reflect the correct number of CMW according to the school's bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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62. [Ref. 77202] The *EP* for one ESE student was not signed; consequently, the *EP* was not valid during the February 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	<u>(.5002)</u>	.0000

63. [Ref. 77203] An ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.3322	
130 ESOL	<u>(.3322)</u>	.0000
		<u>.0000</u>

Dunbar High School (#0831)

64. [Ref. 83102] The *ELL Student Plans* for four ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.4375	
130 ESOL	<u>(1.4375)</u>	.0000

65. [Ref. 83103] One ELL student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000

Findings

Dunbar High School (#0831) (Continued)

66. [Ref. 83104] Four ELL students' English language proficiencies were not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.4315	
130 ESOL	<u>(2.4315)</u>	.0000

67. [Ref. 83105] The timecards for 20 Career Education 9-12 students who participated in 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>(2.2079)</u>	<u>(2.2079)</u>
		<u>(2.2079)</u>

Gateway Charter Elementary School (#4103)

68. [Ref. 410301] The parents of seven ELL students were not notified of the students' ESOL placements. We also noted that the *ELL Student Plans* for two of the students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.5970	
102 Basic 4-8	1.3002	
130 ESOL	<u>(3.8972)</u>	.0000

69. [Ref. 410302] ELL Committees were not convened by October 1 to consider three ELL students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.7336	
102 Basic 4-8	.4042	
130 ESOL	<u>(2.1378)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gateway Charter Elementary School (#4103) (Continued)

70. [Ref. 410370] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.6936	
130 ESOL	<u>(.6936)</u>	.0000

71. [Ref. 410371/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers’ out-of-field status. Additionally, one of the teachers (Ref. 410371) had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 410371</u>		
101 Basic K-3	.1734	
130 ESOL	<u>(.1734)</u>	.0000

<u>Ref. 410372</u>		
101 Basic K-3	.3468	
130 ESOL	<u>(.3468)</u>	.0000

72. [Ref. 410373/74] The parents of ELL students taught by two teachers who were teaching out of field in ESOL were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 410373</u>		
101 Basic K-3	.5202	
130 ESOL	<u>(.5202)</u>	.0000

<u>Ref. 410374</u>		
101 Basic K-3	3.4680	
130 ESOL	<u>(3.4680)</u>	<u>.0000</u>

.0000

Gateway Charter High School (#4121)

73. [Ref. 412101] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gateway Charter High School (#4121) (Continued)

103 Basic 9-12	.5038	
113 Grades 9-12 with ESE Services	<u>(.5038)</u>	.0000

74. [Ref. 412102] ELL Committees for four ELL students were not convened by October 1 (two students) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that two of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.4373	
130 ESOL	<u>(2.4373)</u>	.0000

75. [Ref. 412170/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Chemistry (Ref. 412170) or Biology (Ref. 412173). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 412170</u>		
103 Basic 9-12	.3125	
130 ESOL	<u>(.3125)</u>	.0000

<u>Ref. 412173</u>		
103 Basic 9-12	.8188	
130 ESOL	<u>(.8188)</u>	.0000

76. [Ref. 412171/74] Two 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 SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 412171</u>		
103 Basic 9-12	.5178	
130 ESOL	<u>(.5178)</u>	.0000

<u>Ref. 412174</u>		
103 Basic 9-12	1.9411	
130 ESOL	<u>(1.9411)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gateway Charter High School (#4121) (Continued)

77. [Ref. 412172/75/76] Three teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. Additionally, one of the teachers (Ref. 412175) had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 412172</u>		
103 Basic 9-12	2.3937	
130 ESOL	<u>(2.3937)</u>	.0000
<u>Ref. 412175</u>		
103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 412176</u>		
103 Basic 9-12	1.5661	
130 ESOL	<u>(1.5661)</u>	.0000
		<u>.0000</u>

Six Mile Charter Academy (#4141)

78. [Ref. 414101] ELL Committees were not convened by October 1 to consider six ELL students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that two of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates, and these students' *ELL Student Plans* were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.2759	
102 Basic 4-8	1.7209	
130 ESOL	<u>(2.9968)</u>	.0000

79. [Ref. 414102] One student's file indicated that the student was not enrolled in the ESOL Program; consequently, the student should not have been reported for State funding of ESOL. We propose the following adjustment:

101 Basic K-3	.4253	
130 ESOL	<u>(.4253)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Six Mile Charter Academy (#4141) (Continued)

80. [Ref. 414103] The files for two ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	.8506	
102 Basic 4-8	.7316	
130 ESOL	<u>(1.5822)</u>	.0000

81. [Ref. 414104] One ESE student was not in attendance during the October 2014 and February 2015 reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.8964)</u>	(.8964)
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82. [Ref. 414170] 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 SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.2600	
130 ESOL	<u>(1.2600)</u>	.0000
		<u>(.8964)</u>

City of Palms Charter High School (#4212)

83. [Ref. 421203] Our examination of the School's attendance record keeping procedures disclosed that procedures were not always in place to ensure the complete and accurate reporting of student attendance. During our review it was noted that on a daily basis the students were required to sign in at the front desk upon arrival, check in with their homeroom teacher to obtain a pass to enter their subject area classroom, and sign in again in the subject area class. The teachers were responsible for verifying the information on the sign-in sheets and forwarding the sheets to the Information Specialist who manually input the information into the District's student information system (MAINFRAME SIS). SBE Rule 6A 1.044(3), FAC, and the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, requires that specific criteria be met, and our review disclosed certain deficiencies as described below:

Findings

City of Palms Charter High School (#4212) (Continued)

- School records did not evidence that School administrators were capturing tardy and early departure data to support a student’s late arrival or early departure and the reason therefor.
- School records did not evidence support that period-by-period attendance for students in Grades 9-12 had been recorded for the specific subject areas of instruction for which the students received credit. Rather, School management stated that students were assigned to one classroom daily and worked at their own pace on APEX Learning, a computer-based learning platform, for most of their coursework.

These record keeping deficiencies existed throughout the 2014-15 school year and increased the likelihood of erroneous reporting of student attendance. However, because we were able to validate the students’ attendance for at least 1 day during the reporting survey periods for all of our test students except for the 12 students cited in Finding No. 86 (Ref. 421202), we present this disclosure Finding with no proposed adjustment.

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84. [Ref. 421204] The course schedules for several students were incorrectly reported. The School’s daily instructional schedule supported 1,500 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedule. We noted varying differences ranging from 1,875 to 3,375 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school’s daily instructional schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

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85. [Ref. 421201] Twelve students (1 student was in our Basic test and 1 student was in our ESOL test) were not in attendance during the October reporting survey period (5 students) and the February 2015 reporting survey period (7 students) and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(4.6498)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.4000)	
300 Career Education 9-12	<u>(.4500)</u>	(5.9998)

Findings

City of Palms Charter High School (#4212) (Continued)

86. [Ref. 421202] The timecards for ten Career Education 9-12 students who participated in 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	(1.0528)	(1.0528)
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87. [Ref. 421270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Earth Space Science but taught a course that required certification in Biology. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
		<u>(7.0526)</u>

Lee Virtual Franchise (#7004)

88. [Ref. 700470/71/72] Three virtual education teachers were not properly certified and were not approved by the School Board to teach out of field in Drivers Education (Ref. 700471) or Family Consumer Science (Ref. 700470/72). We also noted that the parents of the students were not notified of the teachers' out-of-field status. Since the students taught by one teacher (Ref. 700471) were in Basic education, no adjustment is proposed for this teacher. We propose the following adjustments for the other two teachers:

<u>Ref. 700470</u>		
103 Basic 9-12	.3380	
300 Career Education 9-12	(.3380)	.0000

<u>Ref.700472</u>		
103 Basic 9-12	5.4532	
300 Career Education 9-12	(5.4532)	.0000

.0000

Lee Virtual Instruction Program (#7023)

89. [Ref. 702301] The IEP for one ESE virtual education student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Lee Virtual Instruction Program (#7023)</u>			
101 Basic K-3		.4000	
111 Grades K-3 with ESE Services		<u>(.4000)</u>	<u>.0000</u>
			<u>.0000</u>
Proposed Net Adjustment			<u>(14.6157)</u>

SCHEDULE E

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

RECOMMENDATIONS

We recommend that Lee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper Florida Education Finance Program (FEFP) Programs for the correct amount of FTE and all students records are maintained on file; (2) students' reported Class Minutes Weekly are in agreement with the schools' bell schedule minutes or daily instructional minutes; (3) the English language proficiencies of students being considered for continuation of their English for Speakers of Other Languages (ESOL) placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' Date Entered United States School (DEUSS) or by October 1 if the students' DEUSS is within the first 2 weeks of school and English Language Learner (ELL) Committees are timely convened subsequent to these assessments; (4) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (5) work hours for students in Career Education 9-12 who participated in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (6) the on-campus portion of the course schedules for Exceptional Student Education (ESE) students who are alternatively assigned to the Hospital and Homebound Program and to a school-based program reflect the actual instruction provided and the course schedules are reported in the correct program as supported by the students' *Matrix of Services* forms; (7) *Educational Plans* and *Individual Educational Plans* are timely prepared, signed by the required participants, and retained in the students' files; (8) *ELL Student Plans* are timely prepared, readily identifiable, and maintained on file with the students' records; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms which are accurately completed and maintained in the students' files; (10) only students who are in membership and in attendance at least 1 day of the 11-day reporting survey period are reported with the survey's results and the related source attendance records are retained to support this reporting; (11) all attendance record keeping systems comply with the specific criteria requirements outlined in the State Board of Education (SBE) Rule 6A-1.044(3), Florida Administrative Code (FAC), and the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (12) parents are timely notified of their children's ESOL placements and documentation is retained to evidence this notification; (13) teachers are appropriately certified or, if out of field, are timely approved by the School Board to teach out of field; (14) parents are timely notified when their children are assigned to teachers teaching out of field; and (15) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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 FEFP.

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*

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*

FTE General Instructions 2014-15

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

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*

FTE General Instructions 2014-15

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 Lee 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 Lee 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 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. The District had 91 schools other than charter schools, 24 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$160.4 million was provided through the FEFP to the District for the District-reported 88,348.79 unweighted FTE as recalibrated, which included 12,128.42 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 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. Cape Elementary School	1
2. Fort Myers Middle Academy	2 and 3
3. Fort Myers High School	4 through 7
4. Lehigh Senior High School	8 through 11
5. North Fort Myers High School	12 and 13
6. Island Coast High School	14 through 19
7. South Fort Myers High School	20 through 23
8. Cypress Lake High School	24 through 28
9. James Stephens International Academy	29 through 32
10. Cape Coral High School	33 through 42
11. Royal Palm Exceptional School Center	43 through 45
12. Buckingham Exceptional Student Center	46
13. Hector A. Cafferata, Jr. Elementary School	47
14. Mariner High School	48 through 51
15. East Lee County High School	52 through 56
16. Skyline Elementary School	57 through 60
17. Diplomat Middle School	61 through 63
18. Dunbar High School	64 through 67
19. Gateway Charter Elementary School*	68 through 72

School (Continued)	Findings (Continued)
20. Gateway Charter High School*	73 through 77
21. Six Mile Charter Academy*	78 through 82
22. City of Palms Charter High School*	83 through 87
23. Lee Virtual Franchise	88
24. Lee Virtual Instruction - Course Offerings	NA
25. Lee Virtual Instruction Program	89

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 February 24, 2016, that the Lee 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 Lee 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

weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the Lee 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,⁶ 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 21, 2016

⁵ 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.

⁶ 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 Lee 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 (1,885) 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 (104,487) 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	125
Hazardous Walking	3,858
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	4,144
All Other Florida Education Finance Program Eligible Students	<u>96,360</u>
Total	<u>104,487</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 515 of the 104,487 students reported as being transported by the District.	9	(8)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 11 students.	<u>11</u>	<u>(11)</u>
Totals	<u>20</u>	<u>(19)</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 Lee 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] Our general tests disclosed that 564 students were reported for an incorrect number of days in term (DIT). The students were reported for 15 or 16 DIT but should have been reported for 11 or 12 DIT in accordance with the schools’ instructional calendars. We propose the following adjustment:

July 2014 Survey

16 Days in Term

Individuals with Disabilities Education Act (IDEA) – Prekindergarten (PK) through Grade 12, Weighted	(236)
All Other FEFP Eligible Students	(82)

15 Days in Term

IDEA - PK through Grade 12, Weighted	(224)
All Other FEFP Eligible Students	(22)

**Students
Transported
Proposed Net
Adjustments**

Findings

12 Days in Term

IDEA - PK through Grade 12, Weighted	236	
All Other FEFP Eligible Students	82	

11 Days in Term

IDEA - PK through Grade 12, Weighted	224	
All Other FEFP Eligible Students	<u>22</u>	0

2. [Ref. 52] Our general test of student ridership disclosed that 11 students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not IDEA students and were not enrolled in a non-residential Department of Juvenile Justice (DJJ) Program; consequently, none of the 11 students were eligible for State transportation funding. We propose the following adjustment:

July 2014 Survey

12 Days in Term

All Other FEFP Eligible Students	(7)	
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11 Days in Term

All Other FEFP Eligible Students	<u>(4)</u>	(11)
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3. [Ref. 53] Eight students in our test were incorrectly reported (seven students were reported in the All Other FEFP Eligible Students ridership category and one student was reported in the IDEA – PK through Grade 12, Weighted ridership category). There was no documentation to support that five of the students were either IDEA students or students enrolled in a non-residential DJJ Program. The *Individual Educational Plans* for the remaining three students indicated that the students were not eligible for Extended School Year services. Consequently, the students were not eligible for State transportation funding during the July 2014 reporting survey period. We propose the following adjustment:

July 2014 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(7)</u>	(8)

4. [Ref. 54] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. There was no documentation to support that the student was enrolled in a Teen Parent Program during the reporting survey period; however, we determined that the student was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2015 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(19)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Lee 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 are accurately reported and documentation is maintained on file that supports the students' enrollment in an eligible program for the specified number of days; and (2) students are reported in the correct ridership category and have documentation on file to support that reporting.

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 Florida Education Finance Program.

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 Lee County

For the fiscal year ended June 30, 2015, the District received \$21 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	114	632
October 2014	837	52,461
February 2015	837	51,317
June 2015	<u>97</u>	<u>77</u>
Total	<u>1,885</u>	<u>104,487</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
--

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



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

November 21, 2016

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: J. David Hughes

Dear Ms. Norman:

This letter is in response to the FY15 Preliminary and Tentative Audit Report for the School District of Lee County's full-time equivalent (FTE) and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. The School District of Lee County strives for accuracy in all of our 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 the Preliminary and Tentative Audit Reports, the District is not in disagreement with any of the findings, and acknowledge that there are opportunities for improvement and we are working towards that goal. In the Districts FY13 audit, ESOL was one of areas that was identified as a weakness for Lee County. Since then our Intervention Support Department has been working diligently in training and notification so that we can eliminate those issues. Due to the timing of the findings from the FY13 audit, the effects of the corrective action would not be seen until fiscal year 2016. We believe when our next audit is done, we will improve in this category. In the area of class minutes weekly we are working to place a flag in our software system to notify schools when they have scheduled students more than the bell schedule allows so that they can identify and correct the issue at that time.

We have worked with all of our functional areas and charter schools to ensure that additional areas where we had findings such as OJT and ESE documentation, charter school attendance by class, and summer transportation reported for the correct number of days, are addressed and corrected.

We thank you for the opportunity to review the Preliminary and Tentative Audit Report and we will be more than happy to provide any additional information that may be needed.

Sincerely,

A handwritten signature in blue ink that reads "Gregory K. Adkins".

Dr. Gregory K. Adkins
Superintendent

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

VISION: TO BE A WORLD-CLASS SCHOOL SYSTEM