

**ST. LUCIE 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, Genelle Zoratti Yost served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Debbie Hawley, Chair to 11-17-14	1
Carol A. Hilson	2
Dr. Donna Mills, Chair from 11-18-14, Vice Chair to 11-17-14	3
Kathryn Hensley, Vice Chair from 11-18-14	4
Troy Ingersoll	5

The team leader was Gail S. Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General are available at:

www.myflorida.com/audgen

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722

ST. LUCIE COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported FTE	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	11
Findings.....	11
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	26
NOTES TO SCHEDULES.....	29
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	32
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	34
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	36
Findings.....	36
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	41
NOTES TO SCHEDULES.....	42
MANAGEMENT’S RESPONSE	43

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), the St. Lucie 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 207 teachers in our test, 28 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. Twenty-two of the 207 teachers (11 percent) in our test taught at charter schools and 13 of the 28 teachers with exceptions (46 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 109 of the 259 students in our ESOL test. Twenty-four of the 259 students (9 percent) in our ESOL test attended charter schools and 8 of the 109 students with exceptions (7 percent) attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 54 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .4003 (applicable to District schools other than charter schools), but has a potential impact on the District's weighted FTE of negative 13.3683 (12.3327 is applicable to District schools other than charter schools and 1.0356 is applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 20 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 \$53,898 (negative 13.3683 times \$4,031.77), of which \$49,723 is applicable to District schools other than charter schools and \$4,175 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 St. Lucie 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 St. Lucie 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 41 District schools other than charter schools, 4 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 \$127.5 million was provided through the FEFP to the District for the District-reported 39,252.40 unweighted FTE as recalibrated, which included 2,829.00 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 \$9.5 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 St. Lucie 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) test 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, the St. Lucie 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. 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 28, 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 St. Lucie County District School Board (District) reported to the Department of Education 39,252.40 unweighted FTE as recalibrated, which included 2,829.00 unweighted FTE as recalibrated for charter schools at 41 District schools other than charter schools, 4 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 (49) 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 (16,545) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 109 of the 259 students in our ESOL test.² Twenty-four of the 259 students (9 percent) in our ESOL test attended charter schools and 8 of the 109 students with exceptions (7 percent) attended charter schools.

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	49	16	13,350	177	1	30,942.7500	139.3227	85.3742
Basic with ESE Services	48	15	1,946	106	2	5,312.2100	90.7457	.7115
ESOL	39	13	1,188	259	109	1,978.6600	182.7534	(85.2802)
ESE Support Levels 4 and 5	19	7	61	55	3	115.0000	41.0563	(1.2058)
Career Education 9-12	11	0	0	0	0	903.7800	.0000	.0000
All Programs	49	16	<u>16,545</u>	<u>597</u>	<u>115</u>	<u>39,252.4000</u>	<u>453.8781</u>	<u>(.4003)</u>

² For ESOL, the material noncompliance is composed of Findings 2, 3, 5, 6, 8, 9, 10, 11, 13, 14, 15, 16, 20, 21, 23, 24, 25, 26, 28, 31, 32, 33, 34, 39, 40, 43, 44, 48, 49, and 50 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (686, of which 639 are applicable to District schools other than charter schools and 47 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: 28 of the 207 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.³ Twenty-two of the 207 teachers (11 percent) in our test taught at charter schools and 13 of the 28 teachers with exceptions (46 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.

³ For teachers, the material noncompliance is composed of Findings 7, 12, 17, 18, 19, 22, 27, 30, 36, 37, 42, 45, 46, 47, 51, 52, and 53 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	22.2047	1.126	25.0025
102 Basic 4-8	22.9905	1.000	22.9905
103 Basic 9-12	27.5219	1.004	27.6320
111 Grades K-3 with Exceptional Student Education (ESE) Services	.0200	1.126	.0225
112 Grades 4-8 with ESE Services	(.1668)	1.000	(.1668)
113 Grades 9-12 with ESE Services	.8583	1.004	.8617
130 English for Speakers of Other Languages (ESOL)	(72.6231)	1.147	(83.2987)
254 ESE Support Level 4	(.5000)	3.548	(1.7740)
255 ESE Support Level 5	(.7058)	5.104	(3.6024)
Subtotal	(.4003)		(12.3327)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	6.5480	1.126	7.3730
102 Basic 4-8	6.1091	1.000	6.1091
130 ESOL	(12.6571)	1.147	(14.5177)
Subtotal	.0000		(1.0356)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	28.7527	1.126	32.3755
102 Basic 4-8	29.0996	1.000	29.0996
103 Basic 9-12	27.5219	1.004	27.6320
111 Grades K-3 with ESE Services	.0200	1.126	.0225
112 Grades 4-8 with ESE Services	(.1668)	1.000	(.1668)
113 Grades 9-12 with ESE Services	.8583	1.004	.8617
130 ESOL	(85.2802)	1.147	(97.8164)
254 ESE Support Level 4	(.5000)	3.548	(1.7740)
255 ESE Support Level 5	(.7058)	5.104	(3.6024)
Total	(.4003)		(13.3683)

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>#0061</u>	<u>#0072</u>	<u>#0111</u>	
101 Basic K-3	1.6888	.....	8.1001	9.7889
102 Basic 4-8	1.7034	8.0502	4.0597	13.8133
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with Exceptional Student Education (ESE) Services	.0200	.....	.....	.0200
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages (ESOL)	(3.3922)	(8.0502)	(12.1598)	(23.6022)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0200</u>	<u>.0000</u>	<u>.0000</u>	<u>.0200</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>#0141</u>	<u>#0161</u>	<u>#0201</u>	<u>#0205</u>	
101	9.7889	7.8784	.....	.....	.....	17.6673
102	13.8133	5.1851	.....	.....	.2613	19.2597
103	.0000	.....	14.4143	5.3422	.1639	19.9204
111	.0200	.....	.....	.....	.....	.0200
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.5000	.5000
130	(23.6022)	(13.0635)	(14.4143)	(5.3422)	(.4252)	(56.8474)
254	.0000	.....	.....	.....	(.5000)	(.5000)
255	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0200</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0200</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>#0271</u>	<u>#0361</u>	<u>#0411</u>	<u>#0703*</u>	
101	17.6673	4.5374	.....	.....	4.5240	26.7287
102	19.2597	1.6212	1.9428	.....	1.7454	24.5691
103	19.9204	.....	.....	7.6015	.....	27.5219
111	.0200	.....	.....	.....	.....	.0200
112	.0000	.....	.....	.....	.....	.0000
113	.5000	.....	.....	.3583	.....	.8583
130	(56.8474)	(6.1586)	(1.6573)	(7.9598)	(6.2694)	(78.8925)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	<u>.0000</u>	<u>.....</u>	<u>(.4758)</u>	<u>(.2300)</u>	<u>.....</u>	<u>(.7058)</u>
Total	<u>.0200</u>	<u>.0000</u>	<u>(.1903)</u>	<u>(.2300)</u>	<u>.0000</u>	<u>(.4003)</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>#0721*</u>	<u>#7004</u>	
101 Basic K-3	26.7287	2.0240	.....	28.7527
102 Basic 4-8	24.5691	4.3637	.1668	29.0996
103 Basic 9-12	27.5219	.....	.....	27.5219
111 Grades K-3 with ESE Services	.0200	.....	.....	.0200
112 Grades 4-8 with ESE Services	.0000	.....	(.1668)	(.1668)
113 Grades 9-12 with ESE Services	.8583	.....	.....	.8583
130 ESOL	(78.8925)	(6.3877)	.....	(85.2802)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
255 ESE Support Level 5	<u>(.7058)</u>	<u>.....</u>	<u>.....</u>	<u>(.7058)</u>
Total	<u>(.4003)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4003)</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), the St. Lucie 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.

Districtwide – Reporting of School Bell Schedules

1. [Ref. --] The course schedules for a number of students who attended 4 of the 16 schools tested were incorrectly reported. The bell schedules provided for the 4 schools supported varying numbers of instructional minutes per week and did meet the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules were not always reported in agreement with those bell schedules. The variances in reporting were up to 450 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the School's bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure Finding with no proposed adjustments.

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lawnwood Elementary School (#0061)

2. [Ref. 6101] English Language Learner (ELL) Committees were not convened by October 1 to consider two ELL students' continued ESOL placements beyond 3 years from the students' Date Entered United States School (DEUSS). We propose the following adjustment:

101 Basic K-3	.8402	
102 Basic 4-8	.8402	
130 ESOL	<u>(1.6804)</u>	.0000

3. [Ref. 6102] The files for two ELL students did not contain evidence that the students' parents were notified of their children's ESOL placements. We also noted that an ELL Committee was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date and this student's file did not contain an *ELL Student Plan*. We propose the following adjustment:

101 Basic K-3	.8486	
102 Basic 4-8	.8632	
130 ESOL	<u>(1.7118)</u>	.0000

4. [Ref. 6104] The course schedule for one prekindergarten (PK) student was incorrectly reported in the October 2014 and February 2015 reporting survey periods. The student was scheduled for 850 CMW but was reported for 820 CMW. We propose the following adjustment:

111 Grades K-3 with Exceptional Student Education (ESE) Services	<u>.0200</u>	<u>.0200</u>
		<u>.0200</u>

Dan McCarty Middle School (#0072)

5. [Ref. 7202] ELL Committees were not convened for six ELL students by October 1 (three students) or within 30 school days prior to the students' DEUSS anniversary dates (three students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	5.1702	
130 ESOL	<u>(5.1702)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Dan McCarty Middle School (#0072) (Continued)

6. [Ref. 7203] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.9164	
130 ESOL	<u>(.9164)</u>	.0000

7. [Ref. 7270/71/72] 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. 7270</u>		
102 Basic 4-8	.2460	
130 ESOL	<u>(.2460)</u>	.0000

<u>Ref. 7271</u>		
102 Basic 4-8	1.0592	
130 ESOL	<u>(1.0592)</u>	.0000

<u>Ref. 7272</u>		
102 Basic 4-8	.6584	
130 ESOL	<u>(.6584)</u>	.0000

.0000

Chester A. Moore Elementary School (#0111)

8. [Ref. 11103] ELL Committees were not convened for seven ELL students either by October 1 (six students) or within 30 school days (one student) prior to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that two of the students' files did not contain *ELL Student Plans* and the English language proficiency of one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	2.5264	
102 Basic 4-8	2.1180	
130 ESOL	<u>(4.6444)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Chester A. Moore Elementary School (#0111) (Continued)

9. [Ref. 11104] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.5417	
130 ESOL	(.5417)	.0000

10. [Ref. 11105] The files for four ELL students did not contain *ELL Student Plans* covering the 2014-15 school year. We propose the following adjustment:

101 Basic K-3	2.2869	
102 Basic 4-8	.7000	
130 ESOL	(2.9869)	.0000

11. [Ref. 11106] The files for two ELL students did not contain evidence that the students' parents were timely notified of their children's ESOL placements. A blank notification form was in one student's file and a notification that was not dated was in the other student's file. We propose the following adjustment:

101 Basic K-3	.4333	
102 Basic 4-8	.7000	
130 ESOL	(1.1333)	.0000

12. [Ref. 11170] One teacher taught classes that required certification in Elementary Education and ESOL; however, the teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	2.8535	
130 ESOL	(2.8535)	.0000
		<u>.0000</u>

Samuel S. Gaines Academy K-8 School (#0141)

13. [Ref. 14101] The *ELL Student Plans* for ten ELL students in the ESOL Program were incomplete as the *Plans* did not include the students' instructional programs and courses that were to employ ESOL strategies. We also noted that three of the students' *Plans* were not dated. We propose the following adjustment:

101 Basic K-3	5.8037	
102 Basic 4-8	1.7961	
130 ESOL	(7.5998)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Samuel S. Gaines Academy K-8 School (#0141) (Continued)

14. [Ref. 14102] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.9130	
130 ESOL	<u>(.9130)</u>	.0000

15. [Ref. 14103] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4161	
130 ESOL	<u>(.4161)</u>	.0000

16. [Ref. 14104] The file for one ELL student did not contain an *ELL Student Plan* or evidence that the student's parents had been notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.3848	
130 ESOL	<u>(.3848)</u>	.0000

17. [Ref. 14170] 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 students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.2738	
130 ESOL	<u>(1.2738)</u>	.0000

18. [Ref. 14171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and ESE but taught a course that required certification in Reading. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.9100	
130 ESOL	<u>(.9100)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Samuel S. Gaines Academy K-8 School (#0141) (Continued)

19. [Ref. 14172] One teacher taught Primary Language Arts to 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	1.5660	
130 ESOL	<u>(1.5660)</u>	<u>.0000</u>
		<u>.0000</u>

Fort Pierce Central High School (#0161)

20. [Ref. 16102] The *ELL Student Plans* for 16 students were incomplete. The students’ class schedules supporting the classes that were to employ ESOL strategies had not been included with the *Plans* until after the reporting survey periods. We also noted that ELL Committees for four of the students were either not convened by October 1 (2 students) or within 30 school days prior to the students’ DEUSS anniversary dates (2 students) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We propose the following adjustment:

103 Basic 9-12	11.1665	
130 ESOL	<u>(11.1665)</u>	<u>.0000</u>

21. [Ref. 16103] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. One of these students was at the end of the 6th year during the October 2014 reporting survey; however, the student’s class schedules supporting the classes that were to employ ESOL strategies were not included with the student’s *ELL Student Plan* until after the reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.2446	
130 ESOL	<u>(1.2446)</u>	<u>.0000</u>

22. [Ref. 16170] 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	2.0032	
130 ESOL	<u>(2.0032)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Fort Pierce Westwood High School (#0201)

23. [Ref. 20101] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.2218	
130 ESOL	<u>(.2218)</u>	.0000

24. [Ref. 20102] ELL Committees for six students were either not convened by October 1 (three students) or within 30 school days prior to the students' DEUSS anniversary dates (three students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiencies of three of the students were not assessed within 30 school days prior to the students' DEUSS anniversary dates. Additionally, two of the students' *ELL Student Plans* were incomplete as the *Plans* did not include the students' instructional programs and courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	2.1243	
130 ESOL	<u>(2.1243)</u>	.0000

25. [Ref. 20103] The files for two ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the 2014-15 school year. We also noted that there was no evidence that the parents of one of the students had been notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7835	
130 ESOL	<u>(.7835)</u>	.0000

26. [Ref. 20104] The letter notifying the parents of one ELL student's ESOL placement was not dated and the student's *ELL Student Plan* was incomplete as the *Plan* did not include the student's instructional programs and courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.5758	
130 ESOL	<u>(.5758)</u>	.0000

27. [Ref. 20170] 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fort Pierce Westwood High School (#0201) (Continued)

103 Basic 9-12	1.6368	
130 ESOL	<u>(1.6368)</u>	.0000
		<u>.0000</u>

Dale Cassens Education Complex (#0205)

28. [Ref. 20502] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.2613	
130 ESOL	<u>(.2613)</u>	.0000

29. [Ref. 20503] 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

30. [Ref. 20570] One teacher was not properly certified in ESOL and was not approved by the School Board to teach out of field until February 10, 2015, which was after the October 2014 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status until February 4, 2015, which was also after the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.1639	
130 ESOL	<u>(.1639)</u>	.0000
		<u>.0000</u>

Windmill Point Elementary School (#0271)

31. [Ref. 27101] The *ELL Student Plans* for 13 students were incomplete. The class schedules supporting the classes that were to employ ESOL strategies were not attached to the *Plans* until January 22, 2015, which was after the October 2014 reporting survey period. We propose the following adjustment:

101 Basic K-3	3.8164	
102 Basic 4-8	1.2129	
130 ESOL	<u>(5.0293)</u>	.0000

Findings

Windmill Point Elementary School (#0271) (Continued)

32. [Ref. 27102] The *ELL Student Plan* for one ELL student was incomplete as the *Plan* did not include the student’s instructional programs and courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.7210	
130 ESOL	<u>(.7210)</u>	.0000

33. [Ref. 27103] One student was incorrectly reported in the ESOL Program. The student was assessed a Fluent English Speaker (FES), a competent English reader and writer, and an ELL Committee was not convened to consider the student’s continued ESOL placement. We also noted that the student’s *ELL Student Plan* was incomplete. The class schedule supporting the classes that were to employ ESOL strategies was not attached to the *Plan* until January 22, 2015, which was after the October 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4083	
130 ESOL	<u>(.4083)</u>	<u>.0000</u>
		<u>.0000</u>

Manatee Academy K-8 School (#0361)

34. [Ref. 36101] Two 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 propose the following adjustment:

102 Basic 4-8	1.0920	
130 ESOL	<u>(1.0920)</u>	.0000

35. [Ref. 36102] The on-campus portion of the course schedule for one ESE student who was provided homebound and on-campus instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the *Matrix of Services* form applicable to the student’s homebound placement. The student was reported for .4758 FTE for the on-campus instruction; however, the student was in attendance only 3 days, which was equivalent to .2855 FTE during the reporting survey week. Students who are alternately assigned to both programs should be reported for actual instructional time received during the reporting survey week. We propose the following adjustment:

102 Basic 4-8	.2855	
255 ESE Support Level 5	<u>(.4758)</u>	(.1903)

Findings

Manatee Academy K-8 School (#0361) (Continued)

36. [Ref. 36170] 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	.5653	
130 ESOL	<u>(.5653)</u>	<u>.0000</u>
		<u>(.1903)</u>

Treasure Coast High School (#0411)

37. [Ref. 41170] One teacher taught a Basic subject area class that included an ELL student 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. Since the student is proposed for adjustment in Finding 39 (Ref. 41102), we present this disclosure Finding with no proposed adjustment.

.0000

38. [Ref. 41101] One ESE student was not in attendance during the February 2015 reporting survey period and should not have been reported for FEFP funding. We also noted that the student’s schedule was incorrectly reported in Program No. 255 (ESE Support Level 5) for both the on-campus and homebound instruction based on the *Matrix of Services* form applicable to the student’s homebound placement. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2300)</u>	<u>(.2300)</u>
-------------------------	----------------	----------------

39. [Ref. 41102] The *ELL Student Plans* for 12 students were incomplete as the *Plans* did not include the students’ instructional programs and courses that would employ ESOL strategies. Additionally, ELL Committees for 6 of the 12 students were either not convened by October 1 (3 students) or within 30 school days prior to the students’ DEUSS anniversary dates (3 students) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS, and the English language proficiency for 1 of the 6 students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	6.2531	
130 ESOL	<u>(6.2531)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Treasure Coast High School (#0411) (Continued)

40. [Ref. 41103] The file for one ELL student in the ESOL Program did not include an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.4295	
130 ESOL	(.4295)	.0000

41. [Ref. 41104] One ESE student enrolled in the Gifted ESE Program was also dual enrolled and was reported for these courses in Program No. 103 (Basic 9-12). ESE students' schedules should be reported entirely in ESE Programs; thus, the dual-enrolled courses should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.3583)	
113 Grades 9-12 with ESE Services	.3583	.0000

42. [Ref. 41171/73] Two teachers taught Basic subject area classes that included ELL students but had earned none (Ref. 41171) or only 11 (Ref. 41173) 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. 41171</u>		
103 Basic 9-12	1.1356	
130 ESOL	(1.1356)	.0000

<u>Ref. 41173</u>		
103 Basic 9-12	.1416	
130 ESOL	(.1416)	.0000

(.2300)

Nau Charter School (#0703)

43. [Ref. 70302] One student was incorrectly reported in the ESOL Program. The student was assessed a FES and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.8186	
130 ESOL	(.8186)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Nau Charter School (#0703) (Continued)

44. [Ref. 70303] 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	.0650	
130 ESOL	<u>(.0650)</u>	.0000

45. [Ref. 70370/71/73/74/75] Five 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 students’ parents were not notified of the teachers’ out-of-field status. Additionally, one teacher (Ref. 70373) 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. 70370</u>		
101 Basic K-3	.1766	
130 ESOL	<u>(.1766)</u>	.0000

<u>Ref. 70371</u>		
102 Basic 4-8	.5116	
130 ESOL	<u>(.5116)</u>	.0000

<u>Ref. 70373</u>		
101 Basic K-3	2.2048	
130 ESOL	<u>(2.2048)</u>	.0000

<u>Ref. 70374</u>		
101 Basic K-3	.9250	
130 ESOL	<u>(.9250)</u>	.0000

<u>Ref. 70375</u>		
101 Basic K-3	.3990	
130 ESOL	<u>(.3990)</u>	.0000

46. [Ref. 70372] One teacher taught classes that required certification in Elementary Education and ESOL; however, the teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	1.1688	
130 ESOL	<u>(1.1688)</u>	.0000
		<u>.0000</u>

Findings

Follow-Up to Management’s Response to Finding Nos. 43 - 46 (Ref. 70302/03, 70370/71/72/73/74/75):

In his written response, the Superintendent stated that the District had not received a response from the Nau Charter School for these Findings. Accordingly, our Findings stand as presented.

Renaissance Charter School at Tradition (#0721)

47. [Ref. 72176] One teacher taught a Primary Language Arts class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until October 23, 2014, which was after the October 2014 reporting survey period. We also noted that the letter notifying the student’s parents of the teacher’s out-of-field status did not identify the subject taught out of field. Since the student is proposed for adjustment in Finding 49 (Ref. 72102), we present this disclosure Finding with no proposed adjustment.

.0000

48. [Ref. 72101] 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. We also noted that the student’s *ELL Student Plan* was incomplete as the *Plan* did not include the student’s instructional programs and courses that were to employ ESOL strategies. Additionally, the letter notifying the student’s parents of the student’s ESOL placement was not dated until January 6, 2015, which was after the October 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.8168	
130 ESOL	<u>(.8168)</u>	.0000

49. [Ref. 72102] ELL Committees were not convened by October 1 to consider four ELL students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We propose the following adjustment:

102 Basic 4-8	3.2680	
130 ESOL	<u>(3.2680)</u>	.0000

50. [Ref. 72103] The *ELL Student Plan* for one ELL student was incomplete as the *Plan* did not include the students’ instructional programs and courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8046	
130 ESOL	<u>(.8046)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Tradition (#0721) (Continued)

51. [Ref. 72170/71/74] Three teachers were not properly certified and were not approved by the School Board to teach out of field in Reading (Ref. 72171/74), ESOL (Ref. 72170) or Social Science (Ref. 72171). Additionally, one of the teachers (Ref. 72171) was issued certification in Social Science on December 9, 2014, which was after the October 2014 reporting survey period and the letters notifying the students' parents of the teachers' out-of-field status (Ref. 72170/71/74) did not identify the subject areas taught out of field. We propose the following adjustments:

<u>Ref. 72170</u>		
102 Basic 4-8	.1410	
130 ESOL	<u>(.1410)</u>	.0000
<u>Ref. 72171</u>		
102 Basic 4-8	.0705	
130 ESOL	<u>(.0705)</u>	.0000
<u>Ref. 72174</u>		
102 Basic 4-8	.0674	
130 ESOL	<u>(.0674)</u>	.0000

52. [Ref. 72173/75/77] Three 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 until October 23, 2014, which was after the October 2014 reporting survey period. We also noted that the letters notifying the students' parents of the teachers' out-of-field status did not identify the subjects taught out of field. We propose the following adjustments:

<u>Ref. 72173</u>		
101 Basic K-3	.4268	
130 ESOL	<u>(.4268)</u>	.0000
<u>Ref. 72175</u>		
101 Basic K-3	.4268	
130 ESOL	<u>(.4268)</u>	.0000
<u>Ref. 72177</u>		
101 Basic K-3	.3658	
130 ESOL	<u>(.3658)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Follow-Up to Management’s Response to Finding Nos. 47 - 52 (Ref. 72101/02/03, 72170/71/73/74/75/76/77):

In his written response, the Superintendent stated that the District had not received a response from the Renaissance Charter School for these Findings. Accordingly, our Findings stand as presented.

Mosaic Digital Academy Upper School (#7004)

53. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in English. We also noted that the students’ parents were not notified of the teacher’s out of field status. Since the students were reported for Basic funding, we present this disclosure Finding with no proposed adjustment.

.0000

54. [Ref. 700401] The file for one ESE student did not contain an *Individual Education Plan* covering the October 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.1668	
112 Grades 4-8 with ESE Services	<u>(.1668)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(.4003)**

SCHEDULE E

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

RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership during the survey week and in attendance at least 1 day of the reporting survey are reported for Florida Education Finance Program (FEFP) funding and documentation is retained to support this reporting; (2) students' schedules are reported in accordance with the instructional minutes indicated on the schools' bell schedules; (3) students are reported in the proper FEFP funding categories for the correct FTE and documentation is retained to support that reporting; (4) the English language proficiency 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; (5) *ELL Student Plans* are complete (dated and include the students' instructional programs and courses that were to employ ESOL strategies), timely prepared, and retained in the students' files; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) parents are timely notified of their children's ESOL placements; (8) students who are assessed English language proficient are either exited from the ESOL Program or are referred to an ELL Committee to determine the students' continued ESOL placements; (9) Exceptional Student Education (ESE) students are reported in accordance with the students' *Matrix of Services* forms and *Individual Educational Plans* are retained in readily-accessible files covering the survey periods reported; (10) schedules for students concurrently enrolled for on-campus and Hospital and Homebound instruction, are reported in the appropriate ESE Programs for the correct FTE; (11) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (12) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field; and (13) teachers of ELL students earn the required number of in-service training points as required by State Board of Education (SBE) Rule 6A-6.0907, Florida Administrative Code, and 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 St. Lucie 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 St. Lucie 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 St. Lucie 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 41 District schools other than charter schools, 4 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 \$127.5 million was provided through the FEFP to the District for the District-reported 39,252.40 unweighted FTE as recalibrated, which included 2,829.00 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
--

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>
Districtwide – Reporting of School Bell Schedules	1
1. Lawnwood Elementary School	2 through 4
2. Dan McCarty Middle School	5 through 7
3. Chester A. Moore Elementary School	8 through 12
4. Samuel S. Gaines Academy K-8 School	13 through 19
5. Fort Pierce Central High School	20 through 22
6. Fort Pierce Westwood High School	23 through 27
7. Dale Cassens Education Complex	28 through 30
8. Floresta Elementary School	NA
9. Windmill Point Elementary School	31 through 33
10. Manatee Academy K-8 School	34 through 36
11. Treasure Coast High School	37 through 42
12. Nau Charter School*	43 through 46
13. Renaissance Charter School at Tradition*	47 through 52
14. St. Lucie Virtual Instruction Program	NA
15. Mosaic Digital Academy Upper School	53 and 54
16. Mosaic Digital Learning Academy	NA

* 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 April 11, 2016, that the St. Lucie 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 St. Lucie County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material

weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the St. Lucie County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements that has a material effect on management's assertion; and abuse that has a material effect on management's assertion. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on management's assertion and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The noncompliance mentioned above, while indicative of certain control deficiencies,⁵ is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 28, 2016

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

⁵ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the St. Lucie 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 (724) 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 (46,535) 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	18
Hazardous Walking	1,481
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	2,057
All Other Florida Education Finance Program Eligible Students	<u>42,979</u>
Total	<u>46,535</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>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)	-	-
Our tests included 435 of the 46,535 students reported as being transported by the District.	-	39	(17)
In conjunction with our general tests of student transportation we identified certain issues related to 3 additional students.	-	<u>3</u>	<u>(3)</u>
Total	<u>(3)</u>	<u>42</u>	<u>(20)</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 St. Lucie 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. 53] Our general tests disclosed that the reported number of buses in operation was overstated by three buses as a result of data entry errors. We propose the following audit adjustment:

October 2014 Survey

Number of Buses in Operation	(3)	0
------------------------------	-----	---

2. [Ref. 51] Our general tests disclosed that two prekindergarten (PK) students were enrolled in the Voluntary PK Program; therefore, the students were not eligible for State transportation funding. We propose the following adjustment:

October 2014 Survey

<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	(2)

Findings

3. [Ref. 52] The number of days in term was incorrectly reported for 103 students. The students were reported for 8 days but should have only been reported for 6 days, in accordance with the District’s summer school calendar. We propose the following adjustment:

July 2014 Survey

8 Days in Term

Individuals with Disabilities Educational Act (IDEA) – PK through Grade 12, Weighted	(92)	
All Other FEFP Eligible Students	(11)	

6 Days in Term

IDEA - PK through Grade 12, Weighted	92	
All Other FEFP Eligible Students	<u>11</u>	0

4. [Ref. 54] Four PK students were incorrectly reported. The number of days in term for three of the students was reported as 18, 32, or 54 days, respectively, but should have been reported for 36 days in accordance with the students’ instructional programs. The remaining student was not listed on the supporting bus driver’s report; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2014 Survey

54 Days in Term

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

36 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	(1)	

February 2015 Survey

36 Days in Term

IDEA - PK through Grade 12, Weighted	2	
--------------------------------------	---	--

32 Days in Term

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

18 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
--------------------------------------	------------	-----

Findings

5. [Ref. 55] The reported ridership of nine students in our test was not adequately supported. Eight students were not listed on the bus drivers' reports and one student was not marked as being transported during the reporting survey period; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2014 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
Hazardous Walking	(2)	
All Other FEFP Eligible Students	(3)	

February 2015 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	(2)	(9)

6. [Ref. 56] Sixteen students in our test were incorrectly reported in the Hazardous Walking ridership category. We determined that the students lived 2 miles or more from their assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2014 Survey

90 Days in Term

Hazardous Walking	(10)	
All Other FEFP Eligible Students	10	

February 2015 Survey

90 Days in Term

Hazardous Walking	(6)	
All Other FEFP Eligible Students	<u>6</u>	0

7. [Ref. 57] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	
----------------------------------	-----	--

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(3)
----------------------------------	-----	-----

8. [Ref. 58] The *Individual Education Plans (IEPs)* for six students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that five of these students were eligible for reporting in the All Other FEFP Eligible Students ridership category and one student was eligible for reporting in the Hazardous Walking ridership category. We propose the following adjustments:

October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

February 2015 Survey

90 Days in Term

Hazardous Walking	1	
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	1	

36 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

June 2015 Survey

12 Days in Term

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

9. [Ref. 59] The *IEPs* for five Exceptional Student Education students in our test did not authorize extended school year services; consequently, the students were not eligible for State transportation funding in the July 2014 and June 2015 reporting survey periods. We also noted that two of the students were attending a summer reading program, which is also not eligible for reporting in the July 2014 and June 2015 reporting survey periods. We propose the following adjustments:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>	
July 2014 Survey		
<u>6 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	
June 2015 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(5)
Proposed Net Adjustment		<u>(20)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported; (2) students are reported in the correct ridership category and documentation is retained to support that reporting; (3) only those students who are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (4) only prekindergarten (PK) students who are classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA) or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding; (5) the distance from home to school of 2 miles or more is verified prior to reporting students in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; (6) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for a weighted ridership category as indicated on the students' *Individual Education Plans (IEPs)*; (7) the number of days in term are accurately reported; and (8) the *IEPs* of students reported in the summer reporting survey periods authorize extended school year services and transportation as a related service.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

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 St. Lucie County

For the fiscal year ended June 30, 2015, the District received \$9.5 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	32	103
October 2014	335	23,272
February 2015	334	22,942
June 2015	<u>23</u>	<u>218</u>
Total	<u>724</u>	<u>46,535</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

St. Lucie

PUBLIC SCHOOLS



Each Child, Every Day

4204 Okeechobee Road • Fort Pierce, FL 34947
772.429.3600 • www.stlucieschools.org

Board Members

Troy Ingersoll, Chairman
Dr. Donna Mills, Vice Chairman
Debbie Hawley
Kathryn Hensley
Carol A. Hilson

Superintendent

E. Wayne Gent

November 28, 2016

Dear Ms. Norman

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the School District of St. Lucie County, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015.

After reviewing the draft audit report, the District concurs with all findings except for the following:

Finding #43 – #46, Nau Charter School - we have not received a response from Nau Charter School, so at this time we are unable to provide any comment on those findings.

Finding #47 – #52, Renaissance Charter School at Tradition - we have not received a response from the Renaissance Charter School at Tradition, so at this time we are unable to provide any comment on those findings.

Regarding the District's corrective action to address the findings that resulted in FTE adjustments, I'm sure you will notice the tremendous improvement when compared to our previous FEFP audits. I mention this because that improvement is a direct result of our "FTE quality improvement initiative" that was implemented after the District's last FEFP audit. This initiative incorporated across-the-board corrective actions, including increased training of school and district-based staff, monitoring of school-based FTE-reporting processes, and the enhancement of the District's FTE reporting manual. We will continue to emphasize and enhance the best practices introduced via this initiative, as our goal is to ultimately achieve a perfect audit (zero adjustments). As always, we appreciate the assistance you and your staff have provided us in our efforts to continually improve District operations.

Sincerely,

E. Wayne Gent

Superintendent of Schools

District-wide System Accreditation by AdvancED
The School Board of St. Lucie County is an Equal Opportunity Agency

