

**SARASOTA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2016



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Lori M. White served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Bridget A. Ziegler	1
Caroline G. Zucker, Vice Chair from 11-17-15	2
Frank Kovach, Chair through 11-16-15	3
Shirley Brown, Chair from 11-17-15, Vice Chair through 11-16-15	4
Jane Goodwin	5

The team leader was Patricia Ferguson, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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SARASOTA COUNTY DISTRICT SCHOOL BOARD
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SARASOTA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
EOC	End-of-Course
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Sarasota 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, 2016.

Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	176	29	16%	24	13	54%
ESE Support Levels 4 and 5	151	1	1%	28	-	NA
Career Education 9-12	94	-	NA	10	-	NA
Totals	<u>421</u>	<u>30</u>		<u>62</u>	<u>13</u>	

Noncompliance related to the reported FTE student enrollment resulted in 46 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 3.0475 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 46.3950 (45.1300 applicable to District schools other than charter schools and 1.2650 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 57 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 DOE. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$192,745 (negative 46.3950 times \$4,154.45), of which \$187,490 is applicable to District schools other than charter schools and \$5,255 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 DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Sarasota 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 46 schools other than charter schools, 12 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$21.6 million was provided through the FEFP to the District for the District-reported 42,139.60 unweighted FTE as recalibrated, which included 6,207.98 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 PK 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 on 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE 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 DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 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 \$6.2 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Sarasota County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Sarasota County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by Government Auditing Standards

In accordance with *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; accordingly, we express no such opinion. Because of its limited purpose, our

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.

examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 8, 2017

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on 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, ESOL, 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, 2016, the Sarasota County District School Board (District) reported to the DOE 42,139.60 unweighted FTE as recalibrated, which included 6,207.98 unweighted FTE as recalibrated for charter schools, at 46 District schools other than charter schools, 12 charter schools, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (60) consisted of the total number of brick and mortar schools and cost centers in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (16,303) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

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 24 of the 176 students in our ESOL test,² 28 of the 151 students in our ESE Support Levels 4 and 5 test,³ and 10 of the 94 students in our Career Education 9-12 test.⁴ Twenty-nine (16 percent) of the 176 students in our ESOL test attended charter schools and 13 (54 percent) of the 24 students with exceptions attended charter schools. One (1 percent) of the 151 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 28 students with exceptions attended charter schools. None of the 94 students in our Career Education 9-12 test attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 2, 3, 8, 9, 15, 16, 17, 20, 32, 34, 35, 36, and 37 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 6, 7, 21, 25, 26, 27, 28, 29, 30, 31, 40, 41, 42, 45, and 46 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 4, 5, 22, 23, 38, and 39 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	55	14	12,354	164	2	28,921.7200	132.0589	18.3329
Basic with ESE Services	59	14	2,618	121	0	10,330.6400	101.6736	14.8313
ESOL	49	12	728	176	24	1,482.1300	123.1648	(19.0877)
ESE Support Levels 4 and 5	35	9	405	151	28	563.7000	124.9919	(15.7004)
Career Education 9-12	10	3	<u>198</u>	<u>94</u>	<u>10</u>	<u>841.4100</u>	<u>24.2214</u>	<u>(1.4236)</u>
All Programs	60	15	<u>16,303</u>	<u>706</u>	<u>64</u>	<u>42,139.6000</u>	<u>506.1106</u>	<u>(3.0475)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (660, of which 594 are applicable to District schools other than charter schools and 66 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 ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 193 and found exceptions for 12 teachers. Twenty-nine (15 percent) of the 193 teachers in our test taught at charter schools and 11 (92 percent) of the 12 teachers with exceptions 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 DOE.

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.4082	1.115	.4551
103 Basic 9-12	4.2524	1.005	4.2737
111 Grades K-3 with ESE Services	5.0001	1.115	5.5751
112 Grades 4-8 with ESE Services	1.3499	1.000	1.3499
113 Grades 9-12 with ESE Services	8.4813	1.005	8.5237
130 ESOL	(5.4154)	1.180	(6.3902)
254 ESE Support Level 4	(15.2378)	3.613	(55.0542)
255 ESE Support Level 5	(.4626)	5.258	(2.4324)
300 Career Education 9-12	(1.4236)	1.005	(1.4307)
Subtotal	(3.0475)		(45.1300)

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	10.3927	1.115	11.5879
102 Basic 4-8	3.1198	1.000	3.1198
103 Basic 9-12	.1598	1.005	.1606
130 ESOL	(13.6723)	1.180	(16.1333)
Subtotal	.0000		(1.2650)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	10.8009	1.115	12.0430
102 Basic 4-8	3.1198	1.000	3.1198
103 Basic 9-12	4.4122	1.005	4.4343
111 Grades K-3 with ESE Services	5.0001	1.115	5.5751
112 Grades 4-8 with ESE Services	1.3499	1.000	1.3499
113 Grades 9-12 with ESE Services	8.4813	1.005	8.5237
130 ESOL	(19.0877)	1.180	(22.5235)
254 ESE Support Level 4	(15.2378)	3.613	(55.0542)
255 ESE Support Level 5	(.4626)	5.258	(2.4324)
300 Career Education 9-12	(1.4236)	1.005	(1.4307)
Total	(3.0475)		(46.3950)

- 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 DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0081*</u>	<u>#0090*</u>	
101 Basic K-3	.....	2.9512	7.4415	10.3927
102 Basic 4-8	.....	1.2495	1.8703	3.1198
103 Basic 9-12	.0997	.....	.1598	.2595
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.0800	.....	.....	.0800
130 ESOL	(.7279)	(4.2007)	(9.4716)	(14.4002)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	(.3702)	.....	.....	(.3702)
300 Career Education 9-12	<u>(.6957)</u>	<u>.....</u>	<u>.....</u>	<u>(.6957)</u>
Total	<u>(1.6141)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.6141)</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>Balance Forward</u>
		<u>#0221</u>	<u>#0293</u>	<u>#0301</u>	<u>#1211</u>	
101	10.3927	.....	.....	.....	.4082	10.8009
102	3.1198	.....	.....	.....	.....	3.1198
103	.2595	.7220	.....	.....	.....	.9815
111	.0000	.....	1.0000	2.0000	.....	3.0000
112	.0000	.....	.5115	.....	.8384	1.3499
113	.0800	.....	.....	.....	.....	.0800
130	(14.4002)	(.7220)	.....	.....	(.4082)	(15.5304)
254	.0000	.....	(1.9980)	(2.0000)	(.8384)	(4.8364)
255	(.3702)	(.5189)	.4265	.....	.....	(.4626)
300	<u>(.6957)</u>	<u>(.2239)</u>	.....	.....	.....	<u>(.9196)</u>
Total	<u>(1.6141)</u>	<u>(.7428)</u>	<u>(.0600)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.4169)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#1251</u>	<u>#1341</u>	
101 Basic K-3	10.8009	.....	.....	10.8009
102 Basic 4-8	3.1198	.....	.....	3.1198
103 Basic 9-12	.9815	3.4307	.....	4.4122
111 Grades K-3 with ESE Services	3.0000	.....	2.0001	5.0001
112 Grades 4-8 with ESE Services	1.3499	.....	.....	1.3499
113 Grades 9-12 with ESE Services	.0800	8.4013	.....	8.4813
130 ESOL	(15.5304)	(3.5573)	.....	(19.0877)
254 ESE Support Level 4	(4.8364)	(8.4013)	(2.0001)	(15.2378)
255 ESE Support Level 5	(.4626)	.....	.....	(.4626)
300 Career Education 9-12	(.9196)	(.5040)	.....	(1.4236)
Total	<u>(2.4169)</u>	<u>(.6306)</u>	<u>.0000</u>	<u>(3.0475)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2015-16* issued by the DOE. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Sarasota 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, 2016. 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 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 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.

Sarasota High School (#0051)

1. [Ref. 5101] One course was incorrectly reported in the June 2016 reporting survey period for one Basic student based on the student passing the EOC assessment for the course. Students may only earn FTE for passing an EOC assessment if the students were not previously enrolled in the course and the student was enrolled in this course during the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

103 Basic 9-12	(.1282)	(.1282)
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2. [Ref. 5102] One ELL student was not in attendance during the October 2015 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.0693)	
130 ESOL	(.4307)	(.5000)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sarasota High School (#0051) (Continued)

3. [Ref. 5103] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2972	
130 ESOL	<u>(.2972)</u>	.0000

4. [Ref. 5104] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.6886)</u>	(.6886)
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5. [Ref. 5105] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0071)</u>	(.0071)
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6. [Ref. 5106] The course schedule for one ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5). The *Matrix of Services* form incorrectly included 13 special considerations points for which the student was not eligible. In addition, the student was reported for 225 CMW (or .0750 FTE) of instruction; however, the student was provided for 240 CMW (or .0800 FTE) of instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0800	
255 ESE Support Level 5	<u>(.0750)</u>	.0050

7. [Ref. 5107] We noted the following exceptions for three ESE students enrolled in the Hospital and Homebound Program: two of the students were reported for less instructional minutes (900 CMW or .3000 FTE) than were provided (960 CMW or .3200 FTE) and one student was reported for more instructional minutes (1,186 CMW or .3952 FTE) than was provided (240 CMW or .0800 FTE). We propose the following adjustment:

255 ESE Support Level 5	<u>(.2952)</u>	<u>(.2952)</u>
		<u>(1.6141)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Suncoast School for Innovative Studies (#0081) Charter School

8. [Ref. 8101] An ELL Committee for one ELL student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4508	
130 ESOL	<u>(.4508)</u>	.0000

9. [Ref. 8102] The *ELL Student Plan (Plan)* for one ELL student was incomplete as the course schedule identifying which courses were to employ ESOL strategies was not made part of the *Plan*. We propose the following adjustment:

102 Basic 4-8	.7497	
130 ESOL	<u>(.7497)</u>	.0000

10. Ref. (8170/72] Two teachers taught Language Arts (Ref. 8170/72) to classes that included ELL students but had earned none of the 240 (Ref. 8170) or only 120 of the 300 (Ref. 8172) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 8170</u>		
102 Basic 4-8	.4165	
130 ESOL	<u>(.4165)</u>	.0000

<u>Ref. 8172</u>		
101 Basic K-3	2.5004	
130 ESOL	<u>(2.5004)</u>	.0000

11. [Ref. 8173] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in General Science. We propose the following adjustment:

102 Basic 4-8	.0833	
130 ESOL	<u>(.0833)</u>	.0000

.0000

Island Village Montessori School (#0090) Charter School

12. [Ref. 9005] The course schedules for several students were incorrectly reported. The daily instructional and bell schedules provided by the School supported CMW ranging (*Finding Continues on Next Page*)

Findings

Island Village Montessori School (#0090) Charter School (Continued)

from 1,675 to 1,750 CMW for elementary students and 1,850 CMW for students in grades 6-12; however, the students' course schedules reported were not in agreement with the School's daily instructional and bell schedules. The students were reported for varying CMW ranging from 1,710 to 2,165 CMW. Students' course schedules should reflect the correct number of CMW according to the School's daily instructional and bell schedules in order for the FTE to recalibrate correctly. 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, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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13. [Ref. 9071/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status in ESOL. In addition, District personnel records for one of the teachers (Ref. 9071), who held a temporary certificate in PK/Primary Education, did not demonstrate that the teacher had completed the GK requirements within 1 calendar year from the date of employment under the temporary certificate, contrary to Section 1012.57(7), Florida Statutes. Since the students involved are cited in Findings 15 and 16 (Ref. 9001/9002), we present this disclosure finding with no proposed adjustment.

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14. [Ref. 9073] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Health, Math, and Physical Education but taught a course that required certification in General Science. Since the student involved is cited in Finding 15 (Ref. 9001), we present this disclosure finding with no proposed adjustment.

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15. [Ref. 9001] The *ELL Student Plans (Plans)* for eight ELL students were incomplete as course schedules identifying which courses were to employ ESOL strategies were either not specifically identified (six students) or only identified English (two students). We also noted that one student's *Plan* was not dated; consequently, we were unable to determine if the *Plan* was developed prior to the reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Island Village Montessori School (#0090) Charter School (Continued)

101 Basic K-3	3.9548	
102 Basic 4-8	1.4301	
130 ESOL	<u>(5.3849)</u>	.0000

16. [Ref. 9002] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.6669	
130 ESOL	<u>(1.6669)</u>	.0000

17. [Ref. 9003] School records for one student in our ESOL test did not demonstrate that the student was eligible to be reported in the ESOL Program. We propose the following adjustment:

101 Basic K-3	.8572	
130 ESOL	<u>(.8572)</u>	.0000

18. [Ref. 9070/74/75/77] Four 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 Charter School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status in ESOL and two of the teachers had earned none of the 300 (Ref. 9070) or none of the 180 (Ref. 9074) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teachers' in-service training timelines. In addition, one of the teachers (Ref. 9074) was not approved by the Charter School Board to teach out of field in English and the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustments.

<u>Ref. 9070</u>		
102 Basic 4-8	.2477	
130 ESOL	<u>(.2477)</u>	.0000

<u>Ref. 9074</u>		
103 Basic 9-12	.1061	
130 ESOL	<u>(.1061)</u>	.0000

<u>Ref. 9075</u>		
101 Basic K-3	.3278	
130 ESOL	<u>(.3278)</u>	.0000

<u>Ref. 9077</u>		
101 Basic K-3	.6348	
130 ESOL	<u>(.6348)</u>	.0000

Findings

Island Village Montessori School (#0090) Charter School (Continued)

19. [Ref. 9076] 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	.1925	
103 Basic 9-12	.0537	
130 ESOL	<u>(.2462)</u>	<u>.0000</u>
		<u>.0000</u>

Venice Senior High School (#0221)

20. [Ref. 22101] The English language proficiency of one ELL student was not assessed 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 also noted that the student’s *ELL Student Plan* did not identify all the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.7220	
130 ESOL	<u>(.7220)</u>	<u>.0000</u>

21. [Ref. 22102] School records did not demonstrate that one ESE student, who was enrolled in the Hospital and Homebound Program, received one-on-one instruction during the February 2016 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.5189)</u>	<u>(.5189)</u>
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22. [Ref. 22103] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0555)</u>	<u>(.0555)</u>
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23. [Ref. 22104] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1684)</u>	<u>(.1684)</u>
		<u>(.7428)</u>

Findings

Oak Park School (#0293)

24. [Ref. 29305] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,975 CMW and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the School's bell schedule. The students were reported for varying CMW ranging from 1,695 to 3,675 CMW. Student course schedules should reflect the correct number of CMW according to the School's bell schedule in order for the FTE to recalibrate correctly. 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, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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25. [Ref. 29301] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5115	
254 ESE Support Level 4	<u>(.5115)</u>	.0000

26. [Ref. 29302] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.4865)	
255 ESE Support Level 5	<u>.4865</u>	.0000

27. [Ref. 29303] The *Matrix of Service* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

28. [Ref. 29304] One ESE student enrolled in the Hospital and Homebound Program was reported for more instructional minutes (480 CMW or .1600 FTE) than were scheduled and provided (300 CMW or .1000 FTE). We propose the following adjustment:

255 ESE Support Level 5	<u>(.0600)</u>	<u>(.0600)</u>
		<u>(.0600)</u>

Findings

Ashton Elementary School (#0301)

29. [Ref. 30101] School records did not demonstrate that the *Matrix of Services* forms for two ESE students had been reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Laurel Nokomis School (#1211)

30. [Ref. 121101] School records did not demonstrate that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.3388	
254 ESE Support Level 4	<u>(.3388)</u>	<u>.0000</u>

31. [Ref. 121102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4996	
254 ESE Support Level 4	<u>(.4996)</u>	<u>.0000</u>

32. [Ref. 121103] An ELL Committee was not convened for one ELL student by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.4082	
130 ESOL	<u>(.4082)</u>	<u>.0000</u>
		<u>.0000</u>

North Port High School (#1251)

33. [Ref. 125101] One course was incorrectly reported in the June 2016 reporting survey period for one Basic student based on the student passing the EOC assessment related to the course. Students may only earn FTE for passing an EOC assessment if the students were not previously enrolled in the course; however, the student was enrolled in this course during the February 2016 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

North Port High School (#1251) (Continued)

	103 Basic 9-12	(.1266)	(.1266)
34.	[Ref. 125102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:		
	103 Basic 9-12	.7220	
	130 ESOL	(.7220)	.0000
35.	[Ref. 125103] ELL Committees for three ELL students were not convened by October 1 (two students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:		
	103 Basic 9-12	1.3893	
	130 ESOL	(1.3893)	.0000
36.	[Ref. 125104] The <i>ELL Student Plans</i> for two ELL students were not available at the time of our examination and could not be subsequently located. We also noted that the file for one of the students did not contain evidence that the parents had been notified of the student's ESOL placement. We propose the following adjustment:		
	103 Basic 9-12	.8046	
	130 ESOL	(.8046)	.0000
37.	[Ref. 125105] The <i>ELL Student Plan (Plan)</i> for one ELL student was incomplete as the course schedule identifying which courses were to employ ESOL strategies was not made part of the <i>Plan</i> . We propose the following adjustment:		
	103 Basic 9-12	.3630	
	130 ESOL	(.3630)	.0000
38.	[Ref. 125106] More work hours were reported than were supported by the timecards for four Career Education 9-12 students who participated in OJT. We propose the following adjustment:		
	300 Career Education 9-12	(.3648)	(.3648)
39.	[Ref. 125107] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:		
	300 Career Education 9-12	(.1392)	(.1392)

Findings

North Port High School (#1251) (Continued)

40. [Ref. 125108] Three ESE students were not reported in accordance with the students' *Matrix of Services (Matrix)* forms. In addition, the *Matrix* form for one of the students did not specify the individual services under Domain A. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.4100	
254 ESE Support Level 4	<u>(2.4100)</u>	.0000

41. [Ref. 125109] The *Matrix of Services* forms for eight ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	5.4913	
254 ESE Support Level 4	<u>(5.4913)</u>	.0000

42. [Ref. 125110] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

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

43. [Ref. 125170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Reading and ESOL. We propose the following adjustment:

103 Basic 9-12	.2784	
130 ESOL	<u>(.2784)</u>	.0000

(.6306)

Lamarque Elementary School (#1341)

44. [Ref. 134101] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,875 CMW for students in grades kindergarten through 5th grade and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the School's bell schedule. The students were reported for 1,755 CMW. Student course schedules should reflect the correct number of CMW according to the school instructional and bell
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lamarque Elementary School (#1341) (Continued)

schedules in order for the FTE to recalibrate correctly. 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, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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45. [Ref. 134102/03] Two ESE students were not reported in accordance with the students' *Matrix of Services (Matrix)* forms. In addition, the *Matrix* form in effect for the February 2016 reporting survey period for one of the students (Ref. 134103) was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustments:

Ref. 134102

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

Ref. 134103

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

46. [Ref. 134104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>

.0000

Proposed Net Adjustment

(3.0475)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Sarasota County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) FTE is accurately reported for students who have passed an EOC assessment but have not been previously enrolled in that course; (2) only students who are in membership during the survey week and are documented as being in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and retained in readily accessible files; (4) ESE students enrolled in the Hospital and Homebound Program are reported for the homebound instructional minutes as scheduled by the students' IEPs and as provided and documented on the homebound teachers' contact logs; (5) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 3-year base period) is timely assessed and ELL Committees are timely convened subsequent to these assessments; (6) *ELL Student Plans* are timely prepared and complete including the students' course schedules specifically identifying the courses that are to employ ESOL strategies, and are retained in the students' files; (7) ELL student files are readily available and demonstrate that students are eligible to be reported in the ESOL Program containing proper documentation; (8) parents are timely notified of their children's ESOL placements; (9) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (10) students' course schedules are reported in accordance with the schools' daily instructional and bell schedules; (11) School records demonstrate there is evidence that the *Matrix of Services* forms have been reviewed or updated when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (12) ESE students are reported in accordance with the students' *Matrix of Services* forms that are complete, properly scored, timely prepared, and maintained in the students' files; (13) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (14) parents are timely notified when their children are assigned to teachers teaching out of field and the notifications indicate the teachers' out-of-field subject areas; (15) out-of-field teachers earn the in-service training points required by SBE Rules 6A-1.0503(4)(b)1., 2., or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (16) teachers who are issued temporary certificates timely pass the GK test.

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, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Attendance

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

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, FAC, *Definitions Which Apply to Programs for English Language Learners*

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2015-16

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, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0312, FAC, *Course Modifications for Exceptional Students*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2015 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, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-6.0907, FAC, *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 STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Sarasota County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Sarasota 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 46 schools other than charter schools, 12 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$21.6 million was provided through the FEFP to the District for the District-reported 42,139.60 unweighted FTE as recalibrated, which included 6,207.98 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 PK 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 on 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 PK 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE 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 DOE 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.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE 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 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

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) ESOL, (3) ESE, 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, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Sarasota High School	1 through 7
2. Bay Haven School of Basics Plus	NA
3. Suncoast School for Innovative Studies*	8 through 11
4. Island Village Montessori School*	12 through 19
5. Student Leadership Academy*	NA
6. Tuttle Elementary School	NA
7. Venice Senior High School	20 through 23
8. Gulf Gate Elementary School	NA
9. Oak Park School	24 through 28
10. Ashton Elementary School	29
11. Laurel Nokomis School	30 through 32
12. North Port High School	33 through 43
13. Lamarque Elementary School	44 through 46
14. Sarasota Virtual Instruction Program	NA
15. Sarasota Virtual Academy (Franchise)	NA

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Sarasota County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the Sarasota County District School Board complied, in all material aspects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on 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; accordingly, we express no such opinion. 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 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 impact of this noncompliance with State requirements 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.

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 8, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Sarasota 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 ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (570) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (30,882) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (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	92
Hazardous Walking	26
IDEA – PK through Grade 12, Weighted	1,465
All Other FEFP Eligible Students	<u>29,299</u>
Total	<u>30,882</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 469 of the 30,882 students reported as being transported by the District.	20	(12)
In conjunction with our general tests of student transportation we identified certain issues related to 47 additional students.	<u>47</u>	<u>(45)</u>
Total	<u>67</u>	<u>(57)</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 DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2015-16* issued by the DOE. The Sarasota 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, 2016. 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 2015 reporting survey periods and the February and June 2016 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 (e.g., once for the October 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of DIT for 523 students in the July 2015 reporting survey period was incorrectly reported. The students were reported for 12 DIT rather than 16 DIT in accordance with the District’s summer instructional calendar. We propose the following adjustment:

July 2015 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	271
All Other FEFP Eligible Students	252

12 Days in Term

IDEA - PK through Grade 12, Weighted	(271)	
All Other FEFP Eligible Students	<u>(252)</u>	0

Findings

2. [Ref. 52] Our general tests disclosed that 14 students were not in membership during the July 2015 reporting survey week; consequently, the students were not eligible for State transportation funding. In addition, we noted the following for 3 of the students:

- a. The IEP for 1 student indicated that ESY services were not required and did not indicate that the student met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category.
- b. Two students were not classified as IDEA students or enrolled in a nonresidential DJJ Program.

We propose the following adjustment:

July 2015 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	(4)	(14)

3. [Ref. 53] Our general tests disclosed that 30 students (5 students were in our test) were incorrectly reported in the July 2015 reporting survey period. The students were not classified as IDEA students or enrolled in a nonresidential DJJ Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

July 2015 Survey

16 Days in Term

All Other FEFP Eligible Students	(30)	(30)
----------------------------------	------	------

4. [Ref. 54] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not IDEA students and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

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

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	(6)
----------------------------------	-----	-----

Findings

5. [Ref. 56/57] Our general tests disclosed that five students (three students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria for reporting in a weighted ridership category; however, we determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

Ref. 56

July 2015 Survey

16 Days in Term

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

Ref. 57

July 2015 Survey

16 Days in Term

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

February 2016 Survey

90 Days in Term

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

6. [Ref. 58] Four students in our test were reported in the All Other FEFP Eligible Students ridership category; however, the students' IEPs indicated that the students met at least one of the five criteria required for IDEA weighted classification. Consequently, the students were eligible to be reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

July 2015 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	3	
All Other FEFP Eligible Students	(3)	

June 2016 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>(1)</u>	0

7. [Ref. 59] The IEPs for three students in our test did not authorize ESY services; consequently, the students were not eligible for State transportation funding in the July 2015 reporting survey period. We propose the following adjustment:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
July 2015 Survey	
<u>16 Days in Term</u>	
All Other FEFP Eligible Students	(3) (3)
8. [Ref. 60] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:	
October 2015 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(1) (1)
9. [Ref. 61] One student in our test was incorrectly reported in the Hazardous Walking ridership category. The student lived 2 miles or more from the student's assigned school; therefore, the student should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:	
February 2016 Survey	
<u>90 Days in Term</u>	
Hazardous Walking	(1)
All Other FEFP Eligible Students	<u>1</u> 0
10. [Ref. 62] One student in our test was not marked as riding the bus during the reporting survey period; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:	
February 2016 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(1) (1)
11. [Ref. 63] Two students in our test were not in membership during the reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:	
July 2015 Survey	
<u>16 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
June 2016 Survey	
<u>12 Days in Term</u>	
All Other FEFP Eligible Students	(1) (2)
Proposed Net Adjustment	<u>(57)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Sarasota 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 and DIT are accurately reported; (2) only students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) only ESE students whose IEPs authorize ESY services or students attending nonresidential DJJ Programs are reported for State transportation funding in the summer reporting survey periods; (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are documented on the students' IEPs as having met one of the five criteria required for reporting in a weighted ridership category; (5) only PK students classified as IDEA students are reported in the All Other FEFP Eligible Students ridership category; (6) the distance from home to the students' assigned schools is verified as being 2 miles or more prior to reporting students in the All Other FEFP Eligible Students ridership category; (7) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; and (8) students who meet the eligibility requirements for reporting in both unweighted and weighted ridership categories are reported in the weighted ridership category.

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*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2015-16

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Sarasota County

For the fiscal year ended June 30, 2016, the District received \$6.2 million for student transportation as part of the State funding through the 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 2015	71	523
October 2015	229	14,968
February 2016	228	14,885
June 2016	<u>42</u>	<u>506</u>
Totals	<u>570</u>	<u>30,882</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*

SBE Rules, Chapter 6A-3, FAC, *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 DOE for the fiscal year ended June 30, 2016. 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



**SARASOTA
County Schools**

Office of the Superintendent
1960 Landings Blvd., Sarasota, FL 34231
941-927-9000 • fax 941-927-2539
SarasotaCountySchools.net

December 8, 2017

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

Dear Ms. Norman:

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2016 has been reviewed by district staff. Enclosed is our district response to the audit findings and a description of the corrective actions we will implement.

If you have any questions regarding the district response, please contact Rodney Davidson, Manager Data Analysis and Reporting (941-927-9000 extension 31355 or rodney.davidson@sarasotacountychools.net). Thank you for your assistance in this process.

Sincerely,



Todd Bowden
Superintendent

SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

DISTRICT RESPONSE
To
FLORIDA EDUCATION FINANCE PROGRAM AUDIT
For
FULL-TIME EQUIVALENT (FTE) STUDENTS
And
STUDENT TRANSPORTATION
For Fiscal Year Ended 6/30/2016

The district responses to the findings and our corresponding action plans are listed on the following pages under these categories:

ESE – All findings related to ESE eligibility and funding issues.

OJT - Findings related to the hours reported for OJT as well as record keeping procedures for employment information and timecards.

ESOL - Findings related to ESOL eligibility and funding issues.

Teacher Certification – Findings related to Board approval and parent notification for teachers who are out of field, and teacher eligibility for approval to teach out of field.

Eligibility - Findings related to student enrollment during the survey week and attendance during the attendance window.

Scheduling - Finding related to courses reported for the student, and the class minutes associated with those courses.

Transportation – Findings related to Transportation reporting.

EOC – Findings related to student earning FTE for passing End of Course Exam.

Within each category, we have grouped together those findings that have the same response. The response is followed by a reference to the findings associated with that response.

District Response – Teacher Certification

- **There are several areas of concern regarding teacher certification:**
 - **Documentation is not available to show School Board approval for some teachers teaching out-of-field.**
 - **Parent notification of teacher’s out-of-field status is not documented.**
 - **Teachers who have previously been approved to teach out-of-field have not subsequently earned the required credits in the subject area and/or ELL points.**
 - **Teachers had earned required in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline**

The District is aware that teachers who are teaching out-of-field must have Board approval to teach out-of-field, and that parents of those students must be notified of the teacher’s out-of-field status. The District is also aware that these teachers must proceed to earn the required credits. This applies to both subject area certification and required ELL points and/or endorsement.

The Human Resource Department is working with Systems and Programming to improve the district’s ability to identify teachers who are out-of-field for either subject area or ELL and track compliance with these requirements to improve the district’s ability to conduct internal audits of compliance.

Findings: 10, 11, 13, 14, 18, 19, 43

Reference: 8170, 8172, 8173, 9071, 9072, 9073, 9070, 9074, 9075, 9077, 9076, 125170

District Response – End of Course(EOC)

- **Student earned FTE for passing EOC assessment and was previously enrolled in the course.**

We have added an additional report to identify any student being reported for EOC and have also been previously reported in Survey 2 or 3.

Findings: 01, 33

Reference: 5101, 125101

District Response – ESOL

The School Board of Sarasota County, Florida has established and implemented policies, procedures and programs that provide English Language Learners (ELLs) equal access to all programs and services offered by the school and district based on need and eligibility, exclusive of language proficiency and national origin. (District ELL Plan, p. 5)

The Registration Form completed by parents contains questions which assists with the collection of students' Date Entered US School (DEUSS) and with the identification of immigrant students during the registration process. Registrars have received training on identifying immigrant students and student's DEUSS date during the enrollment process, as well as, reporting these data in the Student Information System based on parent's response. (District ELL Plan, p.6)

District records of English Language Learners who leave the district for another district, state, or country during the school year are kept at the last school attended in Sarasota County. The file of an ESOL student who has been in program for three years or more, based on the student's DEUSS (Date Entered US School) date, will be reviewed to determine if reevaluation procedures for extension or exit purposes are due. In addition, student's enrollment and withdrawal dates are recorded and taken into account when determining if the student can be reported for weighted funding. (District ELL Plan, p.11)

➤ **ELL Plan did not support the reporting of courses in program No. 130 (ESOL).**

Current District procedures specify that the ELL Student Plan must reflect the courses reported for funding in program No. 130.

District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Findings: 17

Reference: 9003

➤ **Lack of proper documentation to support claims for ESOL funding due to missing LEP plans.**

The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.

Findings: 3, 16, 36

Reference: 5103, 9002, 125104

➤ **Student ELL Student Plan did not identify all courses reported in program No. 130(ESOL) that were to employ ESOL strategies.**

Current District procedures specify that if a student is FES and a Competent Reader and Writer, the student may not be continued in the ESOL program unless an ELL Committee is convened, and the Committee identifies at least two of the five criteria specified in State

Board of Education Rule 6A-6.09(2)(a)3 prior to recommending the student's continued participation in the ESOL program.

District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Findings: 9, 15, 37

Reference: 8102, 9001, 125105

➤ **Students assessed English proficient without convening an ELL Committee to consider continued ESOL placement.**

Current District procedures specify that if a student is FES and a Competent Reader and Writer, the student may not be continued in the ESOL program unless an ELL Committee is convened, and the Committee identifies at least two of the five criteria specified in State Board of Education Rule 6A-6.09(2)(a)3 prior to recommending the student's continued participation in the ESOL program.

District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Findings: 8

Reference: 8101

➤ **Students were not tested for English proficiency for continuation in the ESOL program for the fourth, fifth, or sixth year.**

The District has procedures in place to prevent this error. The District ESOL staff will provide additional training to all ESOL liaisons regarding this requirement.

Findings: 20, 32

Reference: 22101, 121103

➤ **Students were claimed for ESOL funding beyond the maximum six-year period allowed for State funding.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 34

Reference: 125102

➤ **ELL committee was not convened to consider continuation in the ESOL program for the fourth, fifth, or sixth year.**

The District has procedures in place to prevent this error. The District ESOL staff will provide additional training to all ESOL liaisons regarding this requirement.

Findings: 35

Reference: 125103

District Response – ESE

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

The District recognizes that the IEPs and EPs must be active as of the reporting surveys. The District further recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student.

Procedures are currently in place to ensure that these requirements are met. The district ESE staff and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Furthermore, district personnel conducted trainings to all Program Specialists, District liaisons, School-based liaisons, psychologists, and social workers on October 30, 2017 and November 6, 2017 to address the review of requirements when a matrix is developed and the support evidence that is needed.

Upon review of errors in regards to FTE funding issues, additional procedures will be put in place.

- IEP checklist has been updated to include completion of a matrix if a student has at least three domains addressed in the IEP.
- If the cost factor is 254 or 255, the District Liaison will review the IEP, matrix, and ensure that the information in the Student Information System matches. The District Liaison and Principal (or assigned designee) will sign and date document upon verification of accuracy.
- Following up, the District Liaison will complete a document with a list of the students identified as having a cost factor of 254 or 255 and verify information.
- Timeline for the completion of above is January 26, 2018.

Findings: 6, 21, 25, 26, 27, 29, 30, 31, 40, 41, 42, 45,46

Reference: 5106, 22102, 29301, 29302, 29303, 30101, 121101, 121102, 125108, 125109, 125110, 134102, 134103, 134104

District Response – Career Education 9-12 (OJT).

- **Lack of proper documentation to support claims for OJT funding due to missing timecards, inconsistencies between the hours reflected on the timecard and the hours claimed for funding, timecard signatures that are missing or are invalid.**

The District currently has procedures in place to prevent these errors. The district Director of Career and Technical Education and the Manager of Data Analysis and Reporting will work

with the Executive Director of Secondary Schools and with the school principals to review compliance during each survey period.

Findings: 4, 5, 22, 23, 38, 39

Reference: 5104, 5105, 22103, 22104, 125106, 125107

District Response - Eligibility

➤ **Ineligible students were claimed for the survey.**

Students who were not enrolled during the survey week or who did not meet attendance requirements were claimed for funding in some cases.

Procedures are currently in place to prevent these errors, and the procedures are working well in most cases. We will be visiting each school that had errors related to eligibility. We will meet with the principal and FTE contact at the school to determine where the procedures are breaking down.

Findings: 2,

Reference: 5102,

District Response - Scheduling

➤ **The courses for students reflected the wrong number of minutes for the course.**

This finding resulted from a clerical error in reporting the course.

District staff has met with school staff regarding correct coding procedures.

Findings: 12, 24, 44

Reference: 9005, 29305, 134101

➤ **Two students in Hospital Homebound were reported for less instructional minutes than were provided.**

This finding resulted from a clerical error in reporting the course.

District staff has met with school staff regarding correct reporting procedures.

Findings: 7

Reference: 5107

➤ **Student in Hospital Homebound were reported for more instructional minutes than were scheduled and provided.**

This finding resulted from a clerical error in reporting the course.

District staff has met with school staff regarding correct reporting procedures.

Findings: 28

Reference: 29304

District Response – Transportation

➤ **The number of days in term was incorrectly reported for students in the July survey.**

Students were reported for 12 days rather than 16 days.

This was due to summer school starting a week later than normal which made the number of days in each session different. Staff has been made aware of this and have been instructed to report the correct number of days in each session.

Finding: 1

Reference: 51

➤ **Students were reported in the wrong ridership categories:**

- PK students were reported in the all other FEFP Eligible Students category.
- Students reported in the All Other FEFP Eligible Students category
- Students reported in Hazardous Walking category

Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. They will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

Finding: 4, 6, 8, 9

Reference: 54, 58, 60, 61

➤ **Students were claimed for transportation funding without adequate documentation of special transportation requirements.**

Additional training will be provided to district ESE liaisons and district Transportation staff regarding IDEA weighted funding, and the documentation required to support such funding.

Finding: 2(a), 2(b), 3, 5, 7

Reference: 52, 53, 56, 57, 59

➤ **Students reported for the July survey were not in membership during survey week.**

The District will review bus attendance procedures with all drivers to eliminate this problem in the future.

Finding: 2, 11

Reference: 52, 63

➤ **Students not marked as riding the bus but was reported during survey week.**

The District will review bus attendance procedures with all drivers to eliminate this problem in the future. We believe this was related more to our old scanner. We have replaced the old scanner and this does not appear to be an issue moving forward.

Finding: 10

Reference: 62