

**LAKE 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, Dr. Susan E. Moxley served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
William John Mathias, Chair from 11-16-15 Vice Chair through 11-15-15	1
Rosanne Brandeburg	2
Marc Dodd	3
Debbie C. Stivender, Chair through 11-15-15	4
Stephanie Luke, Vice Chair from 11-16-15	5

The team leader was Bernice Rivas 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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LAKE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
ELL	English Language Learner
EP	Educational Plan
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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Lake 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:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 25 of the 184 teachers in our test. Twenty-eight (15 percent) of the 184 teachers in our test taught at charter schools and 2 (8 percent) of the 25 teachers with exceptions taught at charter schools.
- 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	Who Attended Charter Schools	Percentage	With Exceptions	Who Attended Charter Schools	Percentage
ESOL	198	43	22%	54	3	6%
ESE Support Levels 4 and 5	205	11	5%	37	2	5%
Career Education 9-12	26	10	38%	11	10	91%
Totals	<u>429</u>	<u>64</u>		<u>102</u>	<u>15</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 134 of the 454 students in our student transportation test in addition to 296 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 69 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 39.2468 (.9167 applicable to District schools other than charter schools and 38.3301 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 126.7963 (84.1297 applicable to District schools other than charter schools and 42.6666 applicable to charter schools). Noncompliance related to student transportation resulted in 19 findings and a proposed net adjustment of negative 320 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 Department of Education. 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 \$526,769 (negative 126.7963 times \$4,154.45), of which \$349,513 is applicable to District schools other than charter schools and \$177,256 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lake 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 Lake 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 43 schools other than charter schools, 8 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$139.5 million was provided through the FEFP to the District for the District-reported 41,838.68 unweighted FTE as recalibrated, which included 4,890.03 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 Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the Department of Juvenile Justice 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 \$8.4 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 Lake 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 noncompliance 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 teachers and 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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Lake 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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in 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 15, 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 Lake County District School Board (District) reported to the Department of Education 41,838.68 unweighted FTE as recalibrated, which included 4,890.03 unweighted FTE as recalibrated for charter schools, at 43 District schools other than charter schools, 8 charter schools, 3 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (57) 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 (16,791) 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 54 of the 198 students in our ESOL test,² 37 of the 205 students in our ESE Support Levels 4 and 5 test,³ and 11 of the 26 students in our Career Education 9-12 test.⁴ Forty-three (22 percent) of the 198 students in our ESOL test attended charter schools and 3 (6 percent) of the 54 students with exceptions attended charter schools. Eleven (5 percent) of the 205 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (5 percent) of the 37 students with exceptions attended charter schools. Similarly, 10 (38 percent) of the 26 students in our Career Education 9-12 test attended charter schools and 10 (91 percent) of the 11 students with exceptions attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 1, 2, 3, 6, 10, 11, 15, 22, 26, 27, 28, 44, 51, 52, 53, 66, and 67 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 7, 12, 13, 16, 17, 18, 29, 32, 33, 34, 36, 38, 45, 49, 54, 55, 61, and 62 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 23 and 68 on *SCHEDULE D*.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	55	18	13,249	202	7	32,482.6100	153.5313	30.9655
Basic with ESE Services	52	18	2,399	130	8	6,392.7300	107.1087	16.9208
ESOL	46	14	763	198	54	1,150.6600	129.4294	(43.1438)
ESE Support Levels 4 and 5	39	13	349	205	37	497.2400	164.1429	(30.5779)
Career Education 9-12	11	3	<u>31</u>	<u>26</u>	<u>11</u>	<u>1,315.4400</u>	<u>7.0340</u>	<u>(13.4114)</u>
All Programs	57	19	<u>16,791</u>	<u>761</u>	<u>117</u>	<u>41,838.6800</u>	<u>561.2463</u>	<u>(39.2468)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (559, of which 489 are applicable to District schools other than charter schools and 70 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 25 of the 184 teachers in our test.⁵ Twenty-eight (15 percent) of the 184 teachers in our test taught at charter schools and 2 (8 percent) of the 25 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 Department of Education.

⁵ For teachers, the material noncompliance is composed of Findings 8, 14, 19, 24, 30, 31, 35, 37, 40, 42, 46, 47, 48, 56, 58, 63, and 64 on *SCHEDULE D.*

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	14.0605	1.115	15.6775
102 Basic 4-8	25.3347	1.000	25.3347
103 Basic 9-12	18.3169	1.005	18.4085
111 Grades K-3 with ESE Services	15.8979	1.115	17.7262
112 Grades 4-8 with ESE Services	4.9263	1.000	4.9263
113 Grades 9-12 with ESE Services	(.2608)	1.005	(.2621)
130 ESOL	(40.7759)	1.180	(48.1156)
254 ESE Support Level 4	(27.1659)	3.613	(98.1504)
255 ESE Support Level 5	(1.9676)	5.258	(10.3456)
300 Career Education 9-12	<u>(9.2828)</u>	1.005	<u>(9.3292)</u>
Subtotal	<u>(.9167)</u>		<u>(84.1297)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	1.4759	1.000	1.4759
103 Basic 9-12	(28.2225)	1.005	(28.3636)
111 Grades K-3 with ESE Services	.4444	1.115	.4955
112 Grades 4-8 with ESE Services	1.0000	1.000	1.0000
113 Grades 9-12 with ESE Services	(5.0870)	1.005	(5.1124)
130 ESOL	(2.3679)	1.180	(2.7941)
254 ESE Support Level 4	(1.4444)	3.613	(5.2186)
300 Career Education 9-12	<u>(4.1286)</u>	1.005	<u>(4.1493)</u>
Subtotal	<u>(38.3301)</u>		<u>(42.6666)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	14.0605	1.115	15.6775
102 Basic 4-8	26.8106	1.000	26.8106
103 Basic 9-12	(9.9056)	1.005	(9.9551)
111 Grades K-3 with ESE Services	16.3423	1.115	18.2217
112 Grades 4-8 with ESE Services	5.9263	1.000	5.9263
113 Grades 9-12 with ESE Services	(5.3478)	1.005	(5.3745)
130 ESOL	(43.1438)	1.180	(50.9097)
254 ESE Support Level 4	(28.6103)	3.613	(103.3690)
255 ESE Support Level 5	(1.9676)	5.258	(10.3456)
300 Career Education 9-12	<u>(13.4114)</u>	1.005	<u>(13.4785)</u>
Total	<u>(39.2468)</u>		<u>(126.7963)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0067</u>	<u>#0071</u>	
101 Basic K-3	3.8086	10.2519	.....	14.0605
102 Basic 4-8	.8368	5.8910	6.7615	13.4893
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	4.6668	6.4384	11.1052
112 Grades 4-8 with ESE Services	1.5093	.5001	.....	2.0094
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(4.6454)	(16.1429)	(3.4795)	(24.2678)
254 ESE Support Level 4	(1.5093)	(5.1669)	(8.8373)	(15.5135)
255 ESE Support Level 5	.....	.....	(1.0000)	(1.0000)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>(.1169)</u>	<u>(.1169)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0211</u>	<u>#0231</u>	<u>#0481</u>	<u>#0533</u>	
101	14.0605	.....	.....	.....	.....	14.0605
102	13.4893	.....	.....	10.7621	.....	24.2514
103	.0000	.8362	1.1260	.....	.....	1.9622
111	11.1052	.....	.....	.....	3.2288	14.3340
112	2.0094	.....	.....	2.0002	.....	4.0096
113	.0000	.6732	(1.0085)	.....	.5000	.1647
130	(24.2678)	(.8362)	(.2009)	(10.6247)	.....	(35.9296)
254	(15.5135)	(.5132)	.....	(2.0002)	(3.7288)	(21.7557)
255	(1.0000)	(.1900)	.....	(.1374)	(.0400)	(1.3674)
300	<u>.0000</u>	<u>.....</u>	<u>(.2777)</u>	<u>.....</u>	<u>.....</u>	<u>(.2777)</u>
Total	<u>(.1169)</u>	<u>(.0300)</u>	<u>(.3611)</u>	<u>.0000</u>	<u>(.0400)</u>	<u>(.5480)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0541*</u>	<u>#0591</u>	<u>#0631*</u>	<u>#0801</u>	
101	14.0605	.....	.....	.....	.....	14.0605
102	24.2514	1.0475	.....	.4284	.....	25.7273
103	1.9622	.....	.....	.....	3.5286	5.4908
111	14.3340	.4444	1.5639	.....	.....	16.3423
112	4.0096	1.0000	1.0000	.....	.....	6.0096
113	.1647	.....	.....	.....	.2400	.4047
130	(35.9296)	(1.0475)	.....	(.4284)	(3.5469)	(40.9524)
254	(21.7557)	(1.4444)	(2.5639)	.....	.....	(25.7640)
255	(1.3674)	.....	.....	.....	(.4400)	(1.8074)
300	<u>(.2777)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0344)</u>	<u>(.3121)</u>
Total	<u>(.5480)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2527)</u>	<u>(.8007)</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>#0901</u>	<u>#7004</u>	<u>#7006</u>	<u>#9010</u>	
101	14.0605	.....	.....	.....	.....	14.0605
102	25.7273	.....	.0833	.....	1.0000	26.8106
103	5.4908	10.0721	1.4032	(.0013)	1.3521	18.3169
111	16.3423	.....	.....	.....	.....	16.3423
112	6.0096	.....	(.0833)	.....	.....	5.9263
113	.4047	(.3158)	(.2752)	(.0745)	.....	(.2608)
130	(40.9524)	(1.2994)	.....	.....	.....	(42.2518)
254	(25.7640)	(.4942)	.....	.....	(2.3521)	(28.6103)
255	(1.8074)	(.1602)	.....	.....	.....	(1.9676)
300	<u>(.3121)</u>	<u>(7.8427)</u>	<u>(1.1280)</u>	<u>.....</u>	<u>.....</u>	<u>(9.2828)</u>
Total	<u>(.8007)</u>	<u>(.0402)</u>	<u>.0000</u>	<u>(.0758)</u>	<u>.0000</u>	<u>(.9167)</u>

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#9018*</u>	<u>Total</u>
101 Basic K-3	14.0605	.....	14.0605
102 Basic 4-8	26.8106	.....	26.8106
103 Basic 9-12	18.3169	(28.2225)	(9.9056)
111 Grades K-3 with ESE Services	16.3423	.....	16.3423
112 Grades 4-8 with ESE Services	5.9263	.....	5.9263
113 Grades 9-12 with ESE Services	(.2608)	(5.0870)	(5.3478)
130 ESOL	(42.2518)	(.8920)	(43.1438)
254 ESE Support Level 4	(28.6103)	.....	(28.6103)
255 ESE Support Level 5	(1.9676)	.....	(1.9676)
300 Career Education 9-12	<u>(9.2828)</u>	<u>(4.1286)</u>	<u>(13.4114)</u>
Total	<u>(.9167)</u>	<u>(38.3301)</u>	<u>(39.2468)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT 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 Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Lake 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.

Beverly Shores Elementary School (#0031)

1. [Ref. 3101] The *ELL Student Plans (Plans)* for six ELL students were incomplete as the *Plans* did not include the students’ course schedules identifying the classes that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	3.7935	
130 ESOL	<u>(3.7935)</u>	.0000

2. [Ref. 3102] 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:

102 Basic 4-8	.8368	
130 ESOL	<u>(.8368)</u>	.0000

Findings

Beverly Shores Elementary School (#0031) (Continued)

3. [Ref. 3103] The *ELL Student Plan* for one ELL student was not reviewed and updated until October 27, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	.0151	
130 ESOL	<u>(.0151)</u>	.0000

4. [Ref. 3104] 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:

112 Grades 4-8 with ESE Services	1.5093	
254 ESE Support Level 4	<u>(1.5093)</u>	.0000
		<u>.0000</u>

Sawgrass Bay Elementary School (#0067)

5. [Ref. 6703] Our examination of the school's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (pages 6 through 10), the School did not maintain attendance records completed by substitute teachers and did not maintain evidence when students were tardy or left early. However, we were able to verify that students were in attendance at least 1 of the 11 days of the applicable reporting survey periods. Thus, we present this disclosure finding with no proposed adjustment:

.0000

6. [Ref. 6701] We noted the following exceptions regarding the *ELL Student Plans (Plans)* for 19 ELL students:

- a. The *Plans* for 13 students were not reviewed and updated until after the October 2015 reporting survey period. In addition, for 1 of the students, the English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date.
- b. The *Plans* for 4 students were not available at the time of our examination and could not be subsequently located.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sawgrass Bay Elementary School (#0067) (Continued)

- c. The *Plans* were incomplete for 2 students as the *Plans* either did not include the student's course schedule identifying the classes that were to employ ESOL strategies (1 student) or the schedule was not made part of the *Plan* until February 16, 2016, which was after the reporting survey periods (1 student).

We propose the following adjustment:

101 Basic K-3	4.7981	
102 Basic 4-8	5.7104	
130 ESOL	<u>(10.5085)</u>	.0000

7. [Ref. 6702] School records did not demonstrate that the *Matrix of Services (Matrix)* forms for seven ESE students had been reviewed and updated when the students' new IEPs were prepared. In addition, the *Matrix* forms for four of the students were not dated. We propose the following adjustment:

111 Grades K-3 with ESE Services	4.6668	
112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	<u>(5.1669)</u>	.0000

8. [Ref. 6771/72/73/74/76] The parents of ELL students taught by five out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. In addition, one of the teachers (Ref. 6774) was not approved by the School Board to teach out of field in ESOL. We propose the following adjustments:

Ref. 6771

101 Basic K-3	1.0393	
130 ESOL	<u>(1.0393)</u>	.0000

Ref. 6772

101 Basic K-3	1.2633	
130 ESOL	<u>(1.2633)</u>	.0000

Ref. 6773

101 Basic K-3	3.1512	
130 ESOL	<u>(3.1512)</u>	.0000

Ref. 6774

102 Basic 4-8	.0258	
130 ESOL	<u>(.0258)</u>	.0000

Ref. 6776

102 Basic 4-8	.1548	
130 ESOL	<u>(.1548)</u>	.0000

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Eustis Heights Elementary School (#0071)

9. [Ref. 7101] One ESE student was not enrolled in school during the October 2015 reporting survey period; consequently, the student was not eligible to be reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.1169)	(.1169)
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10. [Ref. 7102] The *ELL Student Plans* for three ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	2.6157	
130 ESOL	(2.6157)	.0000

11. [Ref. 7103] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8638	
130 ESOL	(.8638)	.0000

12. [Ref. 7104] We noted the following exceptions involving seven ESE students: the *Matrix of Services (Matrix)* forms for four students were not dated and School records did not demonstrate that the *Matrix* forms were prepared prior to the reporting survey periods, and School records did not demonstrate that the *Matrix* forms for three of the students were reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	5.9999	
254 ESE Support Level 4	(4.9999)	
255 ESE Support Level 5	(1.0000)	.0000

13. [Ref. 7105] One ESE student was not reported in accordance with the *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5554	
254 ESE Support Level 4	(.5554)	.0000

14. [Ref. 7171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education, ESE, and ESOL, but taught courses that required an endorsement in Autism Spectrum Disorders. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Eustis Heights Elementary School (#0071) (Continued)

102 Basic 4-8	3.2820	
254 ESE Support Level 4	<u>(3.2820)</u>	.0000
		<u>(.1169)</u>

Tavares High School (#0211)

15. [Ref. 21101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.2908	
130 ESOL	<u>(.2908)</u>	.0000

16. [Ref. 21102] One ESE student enrolled in the Hospital and Homebound Program was reported for more homebound instruction (330 CMW or .1100 FTE) than was scheduled and provided (240 CMW or .0800 FTE). We propose the following adjustment:

255 ESE Support Level 5	<u>(.0300)</u>	(.0300)
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17. [Ref. 21103] School records did not demonstrate that the *Matrix of Services* form for one ESE student, in the October 2015 and February 2016 reporting survey periods, was reviewed and updated when the student's new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1600	
255 ESE Support Level 5	<u>(.1600)</u>	.0000

18. [Ref. 21104] One ESE student was not reported in accordance with the *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5132	
254 ESE Support Level 4	<u>(.5132)</u>	.0000

19. [Ref. 21171/72] The parents of ELL students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 21171</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tavares High School (#0211) (Continued)

<u>Ref. 21172</u>		
103 Basic 9-12	.4026	
130 ESOL	<u>(.4026)</u>	<u>.0000</u>
		<u>(.0300)</u>

Umatilla High School (#0231)

20. [Ref. 23105] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,790 CMW for students and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were generally reported for 1,985 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School's bell schedule. 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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21. [Ref. 23101] The EPs for two ESE students did not evidence the participation of the required members. In addition, School records did not demonstrate that the student who was reported for a dual-enrollment course had been enrolled for the community college course. We propose the following adjustment:

103 Basic 9-12	.9251	
113 Grades 9-12 with ESE Services	<u>(1.0085)</u>	(.0834)

22. [Ref. 23102] One student was incorrectly reported for one course in Program No. 130 (ESOL). The student had been exited from the ESOL Program on September 8, 2015, which was prior to the reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0685	
130 ESOL	<u>(.0685)</u>	<u>.0000</u>

23. [Ref. 23104] The timecards for one Career Education 9-12 student 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>(.2777)</u>	(.2777)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Umatilla High School (#0231) (Continued)

24. [Ref. 23171] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Physics. We propose the following adjustment:

103 Basic 9-12	.1324	
130 ESOL	<u>(.1324)</u>	<u>.0000</u>
		<u>(.3611)</u>

Windy Hill Middle School (#0481)

25. [Ref. 48106] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,590 CMW for students and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. The students were generally reported for 1,740 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School’s bell schedule. 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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26. [Ref. 48101] The *ELL Student Plans* for eight ELL students were either not reviewed and updated until after the October 2015 reporting survey period (seven students) or were not reviewed and updated for the 2015-16 school year (one student). We propose the following adjustment:

102 Basic 4-8	3.4212	
130 ESOL	<u>(3.4212)</u>	<u>.0000</u>

27. [Ref. 48102] The *ELL Student Plan (Plan)* for one ELL student was incomplete as the *Plan* did not include the student’s course schedule identifying the classes that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.8564	
130 ESOL	<u>(.8564)</u>	<u>.0000</u>

Findings

Windy Hill Middle School (#0481) (Continued)

28. [Ref. 48103] The *ELL Student Plan (Plan)* for one ELL student was incomplete as the student’s course schedule was not made part of the *Plan* until December 10, 2015, which was after the October 2015 reporting survey period. In addition, the student’s English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.7845	
130 ESOL	<u>(.7845)</u>	.0000

29. [Ref. 48105] School records did not demonstrate that the *Matrix of Services* forms for three ESE students had been reviewed and updated when the students’ new IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0002	
254 ESE Support Level 4	<u>(2.0002)</u>	.0000

30. [Ref. 48171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in English, Math, Physics, and Social Science (Ref. 48171) or Math, Biology, and Science (Ref. 48172) and the parents of the students were not notified of the teachers’ out-of-field status. In addition, the parents of the students were not notified of one of the teacher’s (Ref. 48171) continued out-of-field status in Reading and ESOL, and the teacher had not earned the six college credits toward certification in Reading required by SBE Rule 6A-1.0503(4)(b)1., FAC, and the teacher’s training timeline. We propose the following adjustments:

<u>Ref. 48171</u>		
102 Basic 4-8	2.7567	
130 ESOL	<u>(2.6565)</u>	
255 ESE Support Level 5	<u>(.1002)</u>	.0000
 <u>Ref. 48172</u>		
102 Basic 4-8	.0372	
255 ESE Support Level 5	<u>(.0372)</u>	.0000

31. [Ref. 48173/74] Two teachers held temporary certificates in Elementary Education (Ref. 48173) or Social Science (Ref. 48174) and District records did not demonstrate that the teachers had completed the GK requirements within 1 calendar year from the dates of employment under the temporary certificates, contrary to Section 1012.56(7), Florida Statutes. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Windy Hill Middle School (#0481) (Continued)

<u>Ref. 48173</u>		
102 Basic 4-8	1.9551	
130 ESOL	<u>(1.9551)</u>	.0000
<u>Ref. 48174</u>		
102 Basic 4-8	.9510	
130 ESOL	<u>(.9510)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Hills School (#0533)

32. [Ref. 53301] 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:

111 Grades K-3 with ESE Services	.4440	
254 ESE Support Level 4	<u>(.4440)</u>	.0000

33. [Ref. 53302] One ESE student was not reported in accordance with the *Matrix of Services* form. We propose the following adjustment:

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

34. [Ref. 53303] One ESE student enrolled in the Hospital and Homebound Program was reported for 2 hours of instruction in the February 2016 reporting survey period; however, a parent did not sign the homebound teacher's contact log and the teacher did not sign the log until May 2016. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0400)</u>	(.0400)
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35. [Ref. 53371] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in PK/Primary Education. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.7848	
254 ESE Support Level 4	<u>(2.7848)</u>	<u>.0000</u>
		<u>(.0400)</u>

Findings

Mascotte Elementary School (#0541) Charter School

36. [Ref. 54101] 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	.4444	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.4444)</u>	.0000

37. [Ref. 54171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.0475	
130 ESOL	<u>(1.0475)</u>	.0000
		<u>.0000</u>

Pine Ridge Elementary School (#0591)

38. [Ref. 59101] School records did not demonstrate that the *Matrix of Services* forms for three 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	1.5639	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.5639)</u>	.0000
		<u>.0000</u>

Spring Creek Charter School (#0631)

39. [Ref. 63101] The course schedules for students in Grades K-8 were incorrectly reported. The daily instructional schedule provided by the School supported 1,840 CMW for Grades K-5 and 1, 521 CMW for Grades 7-8 and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the School's daily instructional schedule. We noted that the students were reported for 1,715 CMW for Grades K-5 and 1,759 CMW for Grades 7-8. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the individual School's daily
(Finding Continues on Next Page)

Findings

Spring Creek Charter School (#0631) (Continued)

instructional schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We present this disclosure Finding with no proposed adjustments.

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40. [Ref. 63171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

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

East Ridge High School (#0801)

41. [Ref. 80104] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the Department of Education’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (pages 6 through 10), the School did not maintain attendance records completed by substitute teachers and attendance reports indicating which teachers had not taken attendance were not readily available at the time of our examination. However, District staff were able to subsequently provide the attendance reports from the vendor and we were able to verify that our test students were in attendance at least 1 of the 11 days of the applicable reporting survey periods as the teachers recorded attendance at least 1 day. Thus, we present this disclosure finding with no proposed adjustment:

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42. [Ref. 80171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Health and Physical Education but taught a course that required certification in Business Education. We also noted that the parents of students were not notified of the teacher’s out-of-field status. Since the student is cited in Finding No. 45 (Ref. 80103), we present this disclosure finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

East Ridge High School (#0801) (Continued)

43. [Ref. 80101] One Basic student was not in enrolled in school 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	(.2183)	
300 Career Education 9-12	(.0344)	(.2527)

44. [Ref. 80102] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. In addition, one of the students was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.4414	
130 ESOL	(.4414)	.0000

45. [Ref. 80103] The *Matrix of Services* form for one ESE student was not dated; consequently, we were unable to determine whether the form had been prepared prior to the reporting survey periods. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2400	
255 ESE Support Level 5	(.2400)	.0000

46. [Ref. 80172] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	2.0803	
130 ESOL	(2.0803)	.0000

47. [Ref. 80173] One teacher taught Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.0252	
130 ESOL	(1.0252)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

East Ridge High School (#0801) (Continued)

48. [Ref. 80174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in English, Math, Biology, Physics, ESE, and Reading. We also noted that the parents of students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2000	
255 ESE Support Level 5	<u>(.2000)</u>	.0000
		<u>(.2527)</u>

Lake Minneola High School (#0901)

49. [Ref. 90101] The *Matrix of Services* form for one ESE student was not prepared until after the October 2015 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1200	
255 ESE Support Level 5	<u>(.1200)</u>	.0000

50. [Ref. 90102] The EP for one ESE student did not evidence the participation of the required members. We propose the following adjustment:

103 Basic 9-12	.9300	
113 Grades 9-12 with ESE Services	<u>(.9300)</u>	.0000

51. [Ref. 90103] The *ELL Student Plans (Plans)* for three ELL students were incomplete as the students' course schedules were not made part of the *Plans* until November 18, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.6778	
130 ESOL	<u>(.6778)</u>	.0000

52. [Ref. 90104] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates for consideration of the students' continued ESOL placement beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.3360	
130 ESOL	<u>(.3360)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Minneola High School (#0901) (Continued)

53. [Ref. 90105] The *ELL Student Plan* for one ELL student was incomplete as the *Plan* did not include the student's course schedule identifying the classes that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	.0000

54. [Ref. 90106] 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:

113 Grades 9-12 with ESE Services	.4942	
254 ESE Support Level 4	<u>(.4942)</u>	.0000

55. [Ref. 90107] The homebound instructor's contact logs for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0402)</u>	(.0402)
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56. [Ref. 90171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Technology Education. We propose the following adjustment:

103 Basic 9-12	7.8427	
300 Career Education 9-12	<u>(7.8427)</u>	.0000
		<u>(.0402)</u>

Lake Virtual Franchise (#7004)

57. [Ref. 700401] We noted the following exceptions for two ESE virtual education students: the EP for one student did not evidence the participation of all required members and the IEP for the other 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	.1493	
113 Grades 9-12 with ESE Services	<u>(.1493)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Virtual Franchise (#7004) (Continued)

58. [Ref. 700471/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Family and Consumer Science (Ref. 700471) or Social Science (Ref. 700472). We also noted that the parents of students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 700471</u>		
103 Basic 9-12	1.2539	
113 Grades 9-12 with ESE Services	(.1259)	
300 Career Education 9-12	<u>(1.1280)</u>	.0000
<u>Ref. 700472</u>		
102 Basic 4-8	.0833	
112 Grades 4-8 with ESE Services	<u>(.0833)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Virtual Instruction Course Offerings (#7006)

59. [Ref. 700601] One Basic virtual education student did not meet the eligibility requirements to participate in a Virtual Instruction Program. We propose the following adjustment:

103 Basic 9-12	<u>(.0758)</u>	(.0758)
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60. [Ref. 700603] An IEP in effect for the 2015-16 school year was not available at the time of our examination and could not be subsequently located for one ESE virtual education student. We propose the following adjustment:

103 Basic 9-12	.0745	
113 Grades 9-12 with ESE Services	<u>(.0745)</u>	<u>.0000</u>
		<u>(.0758)</u>

Lake Academy Leesburg (#9010)

61. [Ref. 901002] The parents of one ESE student did not receive an invitation to attend the student's IEP development meeting. We propose the following adjustment:

102 Basic 4-8	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

62. [Ref. 901003] The file for one ESE student did not contain an IEP and *Matrix of Services* form covering the 2015-16 school year. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Academy Leesburg (#9010) (Continued)

103 Basic 9-12	.2706	
254 ESE Support Level 4	<u>(.2706)</u>	.0000

63. [Ref. 901071] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Physical Education. We also noted that the parents of students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3034	
254 ESE Support Level 4	<u>(.3034)</u>	.0000

64. [Ref. 901072] One teacher was approved by the School Board in a prior year to teach out of field in Reading; however, the teacher had earned none of the six college credits or the equivalent toward the appropriate certification, contrary to SBE Rule 6A-1.0503(4)(b)1., FAC, and the teacher’s training timeline. We also noted that the parents of students were not notified of the teacher’s out-of-field status in Science. We propose the following adjustment:

103 Basic 9-12	.7781	
254 ESE Support Level 4	<u>(.7781)</u>	.0000

.0000

Alee Academy Charter School (#9018)

65. [Ref. 901804] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the Florida Department of Education’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (pages 6 through 10), the School did not maintain attendance records completed by substitute teachers and attendance reports indicating which teachers had not taken attendance were not readily available at the time of our examination. However, District staff were able to subsequently provide the attendance reports from the vendor and we were able to verify that our test students were in attendance at least 1 of the 11 days of the applicable reporting survey periods as the teachers recorded attendance at least 1 day. Thus, we present this disclosure finding with no proposed adjustment:

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Alee Academy Charter School (#9018) (Continued)

66. [Ref. 901801] 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	.3580	
130 ESOL	<u>(.3580)</u>	.0000

67. [Ref. 901802] 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:

103 Basic 9-12	.4175	
130 ESOL	<u>(.4175)</u>	.0000

68. [Ref. 901803] The timecards were not available at the time of our examination and could not be subsequently located for ten Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(2.1743)</u>	(2.1743)
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69. [Ref. 901805] The instructional time was reported incorrectly for 184 students (5 students were in our Basic test and 1 student was in our Basic with ESE Services test) enrolled in the School’s evening session (Acer Program), periods 21 through 27. Students were reported for CMW ranging from 1,502 CMW (6 class periods) to 1,754 CMW (7 class periods); however, instruction noted in the School’s bell schedule indicated that the first two periods were provided off-campus and School records did not demonstrate that this instruction was received. Consequently, the remaining on-campus instruction provided according to the School’s bell schedule was only 1,064 CMW. Accordingly, we propose the following adjustment:

103 Basic 9-12	(28.9980)	
113 Grades 9-12 with ESE Services	(5.0870)	
130 ESOL	(.1165)	
300 Career Education 9-12	<u>(1.9543)</u>	<u>(36.1558)</u>

(38.3301)

Proposed Net Adjustment

(39.2468)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Lake County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (3) students' course schedules are reported in accordance with the schools' daily instructional and bell schedules; (4) 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; (5) *ELL Student Plans* are timely prepared, identify all of the courses that are to employ ESOL strategies, and are retained in the students' files; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) parents are invited on a timely basis to participate in their child's IEP development meeting; (8) IEPs and *Matrix of Services* forms are timely prepared and are retained in the students' files; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are dated, timely completed, and maintained in the students' files; (10) there is evidence that the *Matrix of Services* forms have been reviewed and updated as necessary 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; (11) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (12) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs which are properly maintained; (13) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (14) 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; (15) parents are timely notified when their children are assigned to teachers teaching out of field; (16) out-of-field teachers earn the college credit or in-service training points required by SBE Rules 6A-1.0503(4)(b)1. or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; (17) teachers who are issued temporary certificates timely pass the GK test; (18) students meet eligibility requirements prior to enrollment in virtual instruction programs; and (19) attendance procedures are properly followed and records are maintained in compliance with State law, SBE rules, and the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*.

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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Lake 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 Lake 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 Lake 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 43 schools other than charter schools, 8 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$139.5 million was provided through the FEFP to the District for the District-reported 41,838.68 unweighted FTE as recalibrated, which included 4,890.03 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 Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 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 Department of Education 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. Beverly Shores Elementary School	1 through 4
2. Sawgrass Bay Elementary School	5 through 8
3. Eustis Heights Elementary School	9 through 14
4. Tavares High School	15 through 19
5. Umatilla High School	20 through 24
6. Windy Hill Middle School	25 through 31
7. Lake Hills School	32 through 35
8. Mascotte Elementary School*	36 and 37
9. Umatilla Elementary School	NA
10. Pine Ridge Elementary School	38
11. Spring Creek Charter School*	39 and 40
12. East Ridge High School	41 through 48
13. Lake Minneola High School	49 through 56
14. Lake Virtual Instruction Program	NA
15. Lake Virtual Franchise	57 through 58
16. Lake Virtual Instruction Course Offerings	59 and 60
17. Lake Academy Leesburg	61 through 64
18. Alee Academy Charter School*	65 through 69
19. Altoona School*	NA

* Charter School



Sherrill F. Norman, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Lake 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

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Lake County District School Board complied, in all material respects, 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.

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 weaknesses⁶ 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 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 students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government*

⁶ 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.

Auditing Standards and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. 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.

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 15, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Lake 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 Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (662) 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 (38,037) 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	48
Hazardous Walking	417
IDEA – PK through Grade 12, Weighted	2,406
All Other FEFP Eligible Students	<u>35,166</u>
Total	<u>38,037</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 134 of 454 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 3, 10, 12, 13, 14, 15, 16, 17, and 18 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	-	-
Our tests included 454 of the 38,037 students reported as being transported by the District.	-	134	(103)
In conjunction with our general tests of student transportation we identified certain issues related to 296 additional students.	-	<u>296</u>	<u>(217)</u>
Total	<u>(5)</u>	<u>430</u>	<u>(320)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the 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 Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Lake 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

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. 69] Our general tests disclosed that the reported number of buses in operation was overstated by five buses. One bus in the October 2015 reporting survey period transported only courtesy riders and two buses were reported twice in both the October 2015 and February 2016 reporting survey periods. We propose the following adjustments:

October 2015 Survey

Number of Buses in Operation (3)

February 2016 Survey

Number of Buses in Operation (2)

(5)

0

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 51] Our general tests disclosed that one student withdrew prior to the reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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3. [Ref. 52] Our general tests disclosed that 93 students (33 students were in our test) were incorrectly reported for State transportation funding. The students were not classified as IDEA students enrolled for ESY services or students enrolled in a nonresidential Department of Juvenile Justice Program; consequently, the students were not eligible for State transportation funding in the summer reporting survey period. We propose the following adjustment:

June 2016 Survey

8 Days in Term

All Other FEFP Eligible Students	(93)	(93)
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4. [Ref. 53] Our general tests disclosed that 76 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as 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	(35)	
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February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(41)	(76)
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5. [Ref. 54] Our general tests disclosed that 38 middle school students were incorrectly reported in the Hazardous Walking ridership category; however, we determined that 37 of the students lived 2 miles or more from their assigned schools and were eligible to be reported in All Other FEFP Eligible Students ridership category. The remaining student did not have a valid address on record; therefore, School records did not demonstrate the student's eligibility for State transportation funding. We propose the following adjustments:

<u>Findings</u>		Students Transported Proposed Net Adjustments
October 2015 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(17)	
All Other FEFP Eligible Students	17	
February 2016 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(21)	
All Other FEFP Eligible Students	<u>20</u>	(1)
6. [Ref. 55] Our general tests disclosed that two students were not in membership during the reporting survey period and were 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	(2)	(2)
7. [Ref. 56] The number of DIT was incorrectly reported for 85 students. The students were reported for 14 DIT rather than the 12 DIT in accordance with the schools' instructional calendars. We propose the following adjustment:		
July 2015 Survey		
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(85)	
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>85</u>	0
8. [Ref. 57] Our general tests disclosed the following exceptions for eight PK students:		
a. Four students were reported in the All Other FEFP Eligible Students ridership category for 90 DIT rather than 18 DIT (one student) or 36 DIT (three students) in accordance with the students' instructional schedules.		
b. One student was reported in the IDEA – PK through Grade 12, Weighted ridership category; however, the student was not classified as an IDEA student.		
c. Three students were reported in the Non-FEFP Fundable PK through Grade 12 Students ridership category; however, the students were classified as IDEA students and were eligible to be reported in the All Other FEFP Eligible Students ridership category for 36 DIT.		

**Students
Transported
Proposed Net
Adjustments**

Findings

We propose the following adjustments:

a. October 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>36 Days in Term</u>		
All Other FEFP Eligible Students	1	
February 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(3)	
<u>36 Days in Term</u>		
All Other FEFP Eligible Students	2	
<u>18 Days in Term</u>		
All Other FEFP Eligible Students	<u>1</u>	0
b. February 2016 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(1)
c. October 2015 Survey		
<u>36 Days in Term</u>		
All Other FEFP Eligible Students	1	
February 2016 Survey		
<u>36 Days in Term</u>		
All Other FEFP Eligible Students	<u>2</u>	3

9. [Ref. 58] The number of DIT was incorrectly reported for 474 students. The students were reported for 90 DIT rather than 72 DIT in accordance with the schools' instructional calendars. We propose the following adjustments:

October 2015 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(11)	
All Other FEFP Eligible Students	(232)	
<u>72 Days in Term</u>		
Teenage Parents and Infants	11	
All Other FEFP Eligible Students	232	

Findings

**Students
Transported
Proposed Net
Adjustments**

February 2016 Survey

90 Days in Term

Teenage Parents and Infants	(5)	
All Other FEFP Eligible Students	(226)	

72 Days in Term

Teenage Parents and Infants	5	
All Other FEFP Eligible Students	<u>226</u>	0

10. [Ref. 59] Fifteen students in our test were incorrectly reported in the Hazardous Walking ridership category. Fourteen students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category and School records did not demonstrate the eligibility of the remaining student as a valid address for the student was not on record. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Hazardous Walking	(7)	
All Other FEFP Eligible Students	6	

February 2016 Survey

90 Days in Term

Hazardous Walking	(8)	
All Other FEFP Eligible Students	<u>8</u>	(1)

11. [Ref. 60] Transportation records did not support the reported ridership of 23 students. Thirteen students were not listed on the bus drivers' reports and 10 students were not marked as riding the bus; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Hazardous Walking	(5)	
All Other FEFP Eligible Students	(11)	

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(7)</u>	(23)
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Findings

12. [Ref. 61] Sixteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools; however, we determined that 3 of the students were eligible to be reported in the Hazardous Walking ridership category and the remaining 13 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Hazardous Walking	2	
All Other FEFP Eligible Students	(9)	

February 2016 Survey

90 Days in Term

Hazardous Walking	1	
All Other FEFP Eligible Students	(6)	

72 Days in Term

All Other FEFP Eligible Students	(1)	(13)
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13. [Ref. 62] Sixteen students in our test were either not listed on the bus drivers' reports (10 students) or were not marked as riding on the applicable bus drivers' reports (6 students). In addition, the IEP for 1 of the students did not support the student's reporting in the IDEA – PK through Grade 12, Weighted ridership category and 1 of the students lived 2 miles or more from the student's assigned school and was incorrectly reported in the Hazardous Walking ridership category. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Hazardous Walking	(2)	
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(5)	

February 2016 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(2)	(16)

Findings

14. [Ref. 63] Sixteen students 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 required for reporting in a weighted ridership category. We determined that 14 of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category and 2 students were not eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	8	

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	<u>6</u>	(2)

15. [Ref. 64] The IEPs for 25 students in our test did not authorize ESY services; consequently, the students were not eligible for State transportation funding in the summer reporting survey periods. In addition, the IEPs for 3 of the students did not indicate that the students met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

July 2015 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
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June 2016 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	(15)	

3 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(25)
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16. [Ref. 65] We noted the following exceptions for two PK students in our test: documentation was not available at the time of our examination and could not be subsequently located to support the reporting of one student in the Teenage Parents and Infants ridership category and the other student was not listed on the supporting bus driver's reports. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2015 Survey

72 Days in Term

Teenage Parents and Infants (1)

February 2016 Survey

72 Days in Term

Teenage Parents and Infants (1) (2)

17. [Ref. 66] The home addresses for three students in our test were not recorded in the District’s Student Information Management System (Skyward) prior to the October 2015 reporting survey period and we could not otherwise validate the students’ eligibility for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

72 Days in Term

All Other FEFP Eligible Students (1) (3)

18. [Ref. 67] Our examination procedures disclosed that two hazardous walking conditions were corrected prior to the 2015-16 school year; therefore, the 61 students (16 students were in our test) reported citing those conditions were not eligible to be reported in the Hazardous Walking ridership category and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Hazardous Walking (32)

February 2016 Survey

90 Days in Term

Hazardous Walking (29) (61)

19. [Ref. 68] Our general tests disclosed that 39 students enrolled in the District’s Gifted Program were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. Thirty-six of the students lived 2 miles or more from their assigned schools and should have been reported in All Other FEFP Eligible Students ridership category, transportation records did not demonstrate that 2 students were transported during the reporting survey period, and 1 student lived less than 2 miles from school. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2015 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(20)	
All Other FEFP Eligible Students	17	
February 2016 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(19)	
All Other FEFP Eligible Students	<u>19</u>	(3)
Proposed Net Adjustment		<u>(320)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Lake 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 the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) only ESE students whose IEPs authorize ESY services or students attending nonresidential Department of Juvenile Justice Programs are reported for State transportation funding in the summer reporting survey periods; (4) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) only elementary school 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; (6) students reported in IDEA – PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; (8) each student's home address is retained for each of the reporting survey periods; (9) documentation is maintained to support PK students' eligibility for reporting in the Teenage Parents and Infants ridership category; and (10) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation.

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
--

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 Lake County

For the fiscal year ended June 30, 2016, the District received \$8.4 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	40	227
October 2015	288	18,684
February 2016	289	18,773
June 2016	<u>45</u>	<u>353</u>
Totals	<u>662</u>	<u>38,037</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
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 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



201 West Burleigh Boulevard · Tavares · FL 32778-2496
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Superintendent:
Diane S. Kornegay, M.Ed.

School Board Members:
District 1
Bill Mathias
District 2
Kristi Burns, Ph.D.
District 3
Marc Dodd
District 4
Sandy Gamble
District 5
Stephanie Luke

December 15, 2017

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

Dear Ms. Norman:

Subject: Preliminary and Tentative Report for Fiscal Year Ended June 30, 2016, FEFP FTE and Student Transportation.

First, we would like to thank you and your staff for the professional manner in which the audit was conducted. We especially appreciate their willingness to further our understanding of the requirements surrounding the collection and reporting of FTE data. We look to the audit process as a valuable tool in our continuous improvement of this area of the school districts operations.

We have reviewed the Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Membership and Student Transportation Audit of Lake County School District for the fiscal year ending June 30, 2016. In general, we concur with the findings.

We have reviewed the audit findings with our principals and have begun the work of addressing each area of the process from which the findings originated. We will continue working with the Principals, Data Clerks, and specific departments to target specific training or correct our process and implement a method to monitor those changes going forward.

SPECIFIC RESPONSE TO FINDINGS:

ATTENDANCE, SCHEDULING AND FUNDING PROGRAMS

Recommendation 1, 2, 3, 18, and 19

- The District continue to work with the schools to ensure that student records transmitted reflect students in membership and attendance during the FTE Survey period.
- The District will continue to assist schools in running and reviewing reports to help monitor that the correct funding programs for students are used.
- The District will work with schools to develop guidelines for scheduling for elementary, middle and high schools.

"Equal Opportunity in Education and Employment"

- The District will continue training regarding the teacher attendance and the retention of attendance documentation.

ESOL

Recommendation 4, 5, and 6

District ESOL staff will continue to work closely with school ESOL contacts. They will:

- Provide district-wide re-evaluation reminders at the start of every semester.
- Provide on-site support to schools to ensure meet assessment and committee meeting deadlines.
- Conduct trainings prior to Survey 2 to review state guidelines and district procedures.
- Clearly designate ESOL courses and courses that employ ESOL strategies in student's ELL Plan.
- Assist ESOL contacts in effectively monitoring of student placement, length in program, re-evaluation, report review, by providing trainings on available system reports, and reviewing procedures and timelines.

EXCEPTIONAL EDUCATION

Recommendation 7, 8, 9, 10, 11, and 12

District staff will continue to work to ensure proper reporting of these students by providing training to:

- ESE School Specialists regarding Hospital/Homebound procedures.
- ESE Support Specialists, Speech and Language Pathologists, Occupational and Physical Therapists regarding IEP services in effect during the reporting survey periods.
- All ESE Support Specialists on the Matrix of Services.
- Additionally, the District is migrating to state PEER system which we believe will greatly improve the record keeping of our ESE student forms.

CAREER EDUCATION

Recommendation 13

- The District will continue to work with OJT coordinators at high schools to ensure documentation for OJT students is maintained.

TEACHER CERTIFICATION

Recommendation 14, 15, 16, and 17

- The District will continue to work with schools to ensure reports are run to verify teachers are properly coded, board approval is attained and parents are properly notified if a teacher is out-of-field, and documentation is maintained for temporary certification.

RECOMMENDATIONS AND REGULATORY CITATIONS-Student Transportation

The Transportation Department will work with other appropriate departments:

BUSES IN OPERATION AND DAYS IN TERM

Recommendation 1 AND 2

- Review our process for data validation.
- Implement staff training as appropriate.

"Equal Opportunity in Education and Employment"

BUSES IN OPERATION
Recommendation 3

- A new intake checklist/procedure will be developed and implemented to monitor driver reports for accuracy of ridership.
- Maintain electronic ridership reports.
- Implement staff training as appropriate.

EXCEPTIONAL EDUCATION
Recommendation 3, 4, and 6

- The District will evaluate and adjust the process to improve accuracy of funding coding for special needs students.
- Implement timeline to inform transportation of summer ESE students.
- Implement staff training as appropriate.

HAZARDOUS WALKING
Recommendation 5

- Review and revise District Hazardous Walking database.
- Verify student eligibility prior to submission to state.

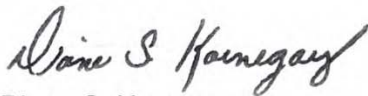
STUDENT RIDERSHIP
Recommendation 7, 8, 9, and 10

- Review reports for accuracy.
- Improve registration, attendance and reporting practices.
- Implement staff training as appropriate.

Please be assured that the district will continue to work with the schools to ensure that student files conform to all rules and regulations of the Florida Education Finance Program.

If we can provide any further information, please contact Karen Briggs, at (352) 253-6573.

Sincerely,



Diane S. Kornegay
Superintendent