

**LEON COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2017



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendents

During the 2016-17 fiscal year, Rocky Hanna served as Superintendent of the Leon County Schools from 11-22-16, Jackie Pons served as Superintendent through 11-21-16, and the following individuals served as Board members:

	District No.
Alva Striplin, Vice Chair from 11-22-16	1
Rosanne Wood from 11-22-16	2
Dee Crumpler through 11-21-16	2
Maggie B. Lewis-Butler	3
DeeDee Rasmussen, Chair through 11-21-16	4
Georgia M. "Joy" Bowen, Chair from 11-22-16, Vice Chair through 11-21-16	5

The team leader was John Ray Speaks, Jr., CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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**LEON COUNTY DISTRICT SCHOOL BOARD**  
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# LEON COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

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

## SUMMARY

### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Leon 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, 2017. Specifically, we noted:

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

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test who Attended Charter Schools	Percentage	With Exceptions	With Exceptions who Attended Charter Schools	Percentage
Basic	149	12	8%	23	-	NA
Basic with ESE Services	102	3	3%	16	-	NA
ESOL	74	12	16%	28	1	4%
ESE Support Levels 4 and 5	129	-	NA	19	-	NA
Career Education 9-12	74	-	NA	70	-	NA
<b>Totals</b>	<b><u>528</u></b>	<b><u>27</u></b>		<b><u>156</u></b>	<b><u>1</u></b>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 126 of the 425 students in our student transportation test, in addition to 4,214 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 45 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 78.9864 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 100.7553 (100.6276 applicable to District schools other than charter schools and .1277 applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 4,188 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$419,214 (negative 100.7553 times \$4,160.71), of which \$418,683 is applicable to District schools other than charter schools and \$531 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Leon 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 Leon County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 47 schools other than charter schools, 5 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$120.3 million was provided through the FEFP to the District for the District-reported 33,890.63 unweighted FTE as recalibrated, which included 1,832.40 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.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

## **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 classified as a student with a disability under the IDEA, 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 \$4.9 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 Leon 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, 2017. 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 2016-17* issued by the Department of Education.

### ***Management's Responsibility for Compliance***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

### ***Opinion***

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Leon 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, 2017.

### ***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 weaknesses<sup>1</sup> 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

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<sup>1</sup> 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.

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 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 Basic, Basic with Exceptional Student Education Services, 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  
September 21, 2018

# **SCHEDULE A**

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## **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, 2017, the Leon County District School Board (District) reported to the DOE 33,890.63 unweighted FTE as recalibrated, which included 1,832.40 unweighted FTE as recalibrated for charter schools, at 47 District schools other than charter schools, 5 charter schools, 2 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 DOE for schools and students for the fiscal year ended June 30, 2017. (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 (12,798) 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 23 of the 149 students in our Basic test,<sup>2</sup> 16 of the 102 students in our Basic with ESE Services test,<sup>3</sup> 28 of the 74 students in our ESOL test,<sup>4</sup> 19 of the 129 students in our ESE Support Levels 4 and 5 test,<sup>5</sup> and 70 of the 74 students in our Career Education 9-12 test.<sup>6</sup> Twelve (8 percent) of the 149 students in our Basic test attended charter schools and none of the 23 students with exceptions attended charter schools. Three (3 percent) of the 102 students in our Basic with ESE Services test attended charter schools and none of the 16 students with exceptions attended charter schools. Twelve (16 percent) of the 74 students in our ESOL test attended charter schools and 1 (4 percent) of the 28 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

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<sup>2</sup> For Basic, the material noncompliance is composed of Findings 1, 14, 20, 26, 44, and 45 on *SCHEDULE D*.

<sup>3</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 1, 2, 20, and 23 on *SCHEDULE D*.

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 3, 10 11, 20, 22, 30, 32, 37, 38, 39, and 41 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 4, 8, 9, 13, 15, 16, 17, 20, 21, 28, 29, and 31 on *SCHEDULE D*.

<sup>6</sup> For Career Education 9-12, the material noncompliance is composed of Findings 1, 5, 6, 20, 24, 25, 33, 34, and 35 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	15	10,280	149	23	26,310.4000	123.0028	(31.1746)
Basic with ESE Services	53	12	2,007	102	16	6,394.6600	92.3301	(8.0437)
ESOL	38	10	176	74	28	358.2500	42.2407	(9.4045)
ESE Support Levels 4 and 5	34	11	221	129	19	337.8200	113.6525	(7.2283)
Career Education 9-12	6	3	<u>114</u>	<u>74</u>	<u>70</u>	<u>489.5000</u>	<u>19.5984</u>	<u>(23.1353)</u>
All Programs	57	15	<u>12,798</u>	<u>528</u>	<u>156</u>	<u>33,890.6300</u>	<u>390.8245</u>	<u>(78.9864)</u>

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (346, of which 330 are applicable to District schools other than charter schools and 16 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 138 and found exceptions for 9 teachers. Eight (6 percent) of the 138 teachers in our test taught at charter schools and 1 (11 percent) of the 9 teachers with exceptions taught at charter schools.

### Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

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

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	3.5968	1.103	3.9673
102 Basic 4-8	1.7331	1.000	1.7331
103 Basic 9-12	(37.1625)	1.001	(37.1997)
111 Grades K-3 with ESE Services	2.9998	1.103	3.3088
112 Grades 4-8 with ESE Services	.4998	1.000	.4998
113 Grades 9-12 with ESE Services	(11.5433)	1.001	(11.5548)
130 ESOL	(8.7465)	1.194	(10.4433)
254 ESE Support Level 4	(6.2628)	3.607	(22.5899)
255 ESE Support Level 5	(.9655)	5.376	(5.1905)
300 Career Education 9-12	(23.1353)	1.001	(23.1584)
Subtotal	(78.9864)		(100.6276)

<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
102 Basic 4-8	.6580	1.000	.6580
130 ESOL	(.6580)	1.194	(.7857)
Subtotal	.0000		(.1277)

<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	3.5968	1.103	3.9673
102 Basic 4-8	2.3911	1.000	2.3911
103 Basic 9-12	(37.1625)	1.001	(37.1997)
111 Grades K-3 with ESE Services	2.9998	1.103	3.3088
112 Grades 4-8 with ESE Services	.4998	1.000	.4998
113 Grades 9-12 with ESE Services	(11.5433)	1.001	(11.5548)
130 ESOL	(9.4045)	1.194	(11.2290)
254 ESE Support Level 4	(6.2628)	3.607	(22.5899)
255 ESE Support Level 5	(.9655)	5.376	(5.1905)
300 Career Education 9-12	(23.1353)	1.001	(23.1584)
Total	(78.9864)		(100.7553)

- Notes: (1) See NOTE A7.  
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C.*)  
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

# SCHEDULE C

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## 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>Districtwide</u>	<u>#0021</u>	<u>#0091</u>	
101 Basic K-3	.....	.....	.8568	.8568
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	(45.7970)	13.5480	.....	(32.2490)
111 Grades K-3 with ESE Services	.....	.....	.4998	.4998
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(7.2559)	(.5000)	.....	(7.7559)
130 ESOL	(.0555)	(2.1017)	(.8568)	(3.0140)
254 ESE Support Level 4	(.3001)	.0002	(.4998)	(.7997)
255 ESE Support Level 5	.....	.4999	(.4613)	.0386
300 Career Education 9-12	<u>(4.9569)</u>	<u>(12.4726)</u>	<u>.....</u>	<u>(17.4295)</u>
Total	<u>(58.3654)</u>	<u>(1.0262)</u>	<u>(.4613)</u>	<u>(59.8529)</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>#0401</u>	<u>#0411</u>	<u>#0421</u>	<u>#0452</u>	
101	.8568	1.3836	(.5000)	.....	.....	1.7404
102	.0000	.4315	.....	.....	.0164	.4479
103	(32.2490)	.....	.....	.....	.4689	(31.7801)
111	.4998	.....	.5000	1.0000	.....	1.9998
112	.0000	.....	.....	.....	.....	.0000
113	(7.7559)	.....	.....	.....	.....	(7.7559)
130	(3.0140)	(1.8151)	.....	.....	.....	(4.8291)
254	(.7997)	.....	.....	(1.0000)	(1.9597)	(3.7594)
255	.0386	.....	(.5001)	.....	.....	(.4615)
300	(17.4295)	.....	.....	.....	.....	(17.4295)
Total	(59.8529)	.0000	(.5001)	.0000	(1.4744)	(61.8274)

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>#1091</u>	<u>#1131</u>	<u>#1141</u>	<u>#1202</u>	
101	1.7404	.....	.4284	.....	1.4280	3.5968
102	.4479	.....	.....	.....	1.2852	1.7331
103	(31.7801)	(5.5392)	.....	.4311	.....	(36.8882)
111	1.9998	.....	1.0000	.....	.....	2.9998
112	.0000	.....	.4998	.....	.....	.4998
113	(7.7559)	(3.7874)	.....	.....	.....	(11.5433)
130	(4.8291)	(.1949)	(.4284)	(.5809)	(2.7132)	(8.7465)
254	(3.7594)	(1.5076)	(1.4998)	.5040	.....	(6.2628)
255	(.4615)	.....	.....	(.5040)	.....	(.9655)
300	<u>(17.4295)</u>	<u>(5.3499)</u>	<u>.....</u>	<u>(.3559)</u>	<u>.....</u>	<u>(23.1353)</u>
Total	<u>(61.8274)</u>	<u>(16.3790)</u>	<u>.0000</u>	<u>(.5057)</u>	<u>.0000</u>	<u>(78.7121)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#1425*</u>	<u>#7004</u>	<u>#7006</u>	<u>Total</u>
101	3.5968	.....	.....	.....	3.5968
102	1.7331	.6580	.....	.....	2.3911
103	(36.8882)	.....	(.2029)	(.0714)	(37.1625)
111	2.9998	.....	.....	.....	2.9998
112	.4998	.....	.....	.....	.4998
113	(11.5433)	.....	.....	.....	(11.5433)
130	(8.7465)	(.6580)	.....	.....	(9.4045)
254	(6.2628)	.....	.....	.....	(6.2628)
255	(.9655)	.....	.....	.....	(.9655)
300	<u>(23.1353)</u>	.....	.....	.....	<u>(23.1353)</u>
Total	<u>(78.7121)</u>	<u>.0000</u>	<u>(.2029)</u>	<u>(.0714)</u>	<u>(78.9864)</u>

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

\*Charter School

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Leon County District School Board's (District's) 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 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### Districtwide – Reporting of Class Minutes Weekly

1. [Ref. 10102] Our examination of the District's instructional calendar disclosed that six schools (three schools were in our test) did not provide the 180 days or 900-hour equivalent of instruction to 12th-grade students required by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the DOE *FTE General Instructions 2016-17*, pages 1 and 2. Specifically, we noted that 12th-grade students were released from school on May 18, 2017, which was 8 days prior to the last day of school for the rest of the student population. The early release of these students combined with the 3 days that schools were closed as a result of Hurricane Hermine resulted in the District overreporting the FTE for 1,674 students (9 students were in our Basic test, 9 students were in our Basic with ESE Services test, 3 students were in our ESE Support Levels 4 and 5 test, and 56 students were in our Career Education 9-12 test).

In response to our inquiries, District management stated that the District does not designate a date referred to as the "last day for seniors" as the District considers the seniors active students until such time that an appropriate code identifying them as graduates is recorded in the District's student information system. However, the District further explained that the District's high schools work collaboratively to select a day, *(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Districtwide – Reporting of Class Minutes Weekly** (Continued)

which is usually the Friday prior to the final 2 weeks of school, to informally designate as the last day for seniors.

The students’ FTE should have been reported based on the actual hours of instruction provided for the number of days that the schools were in session. Our recalculation of the FTE and actual hours of instruction provided disclosed that the course schedules for the 1,674 students supported between 841 and 890.8 hours of the required 900 hours of instruction (or between .9344 and .9896 total FTE) rather than the 1.0000 FTE reported for the 2016-17 school year, resulting in 58.3654 FTE being overreported.

We propose the following adjustment:

103 Basic 9-12	(45.7970)	
113 Grades 9-12 with ESE Services	(7.2559)	
130 ESOL	(.0555)	
254 ESE Support Level 4	(.3001)	
300 Career Education 9-12	<u>(4.9569)</u>	<u>(58.3654)</u>
		<u>(58.3654)</u>

**Follow-up to Management’s Response**

*In his written response, the Superintendent stated that the District does not agree with our Finding and that evidence was provided to show seniors were still actively involved in school-related activities through the end of the school year. We were provided intra-District correspondence discussing this Finding that indicated seniors are scheduled to attend school-sponsored activities, such as field trips, meetings with guidance counselors, photography sessions, assemblies, band concerts, athletic events, State assessments, and final exams; however, the District did not provide a schedule of school-sponsored activities for seniors. In addition, SBE Rule 6A-1.045111(1)(b), FAC, requires “no fewer than nine hundred (900) net instructional hours” for students in grades 4 through 12 and several of the listed activities do not appear to be instructional in nature.*

**Leon High School (#0021)**

2. [Ref. 2101] One ESE student was not in attendance during the October 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.5000)</u>	(.5000)
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**Findings**

**Leon High School (#0021)** (Continued)

3. [Ref. 2102] The *ELL Student Plans* for eight students were not available at the time of our examination and could not be subsequently located. We also noted the following for five of the students:

- a. The files for three students were missing other required documentation to support the students' ESOL placements, such as English language proficiency assessments, parental notification letters of their children's ESOL placements, and ELL Committee's recommendations supporting the students' continued ESOL placements.
- b. ELL Committees were not convened for two students by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency assessment was not dated for one of the two students; thus, School records did not evidence that the assessment was timely to the student's ESOL placement.

We propose the following adjustment:

103 Basic 9-12	2.1017	
130 ESOL	<u>(2.1017)</u>	.0000

4. [Ref. 2103] One ESE student was not reported in accordance with the student's *Matrix of Services* form for the October 2016 reporting survey period. In addition, the *Matrix of Services* form covering the February 2017 reporting survey period did not include three special consideration points for which the student was eligible. We determined that the student should have been reported in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

103 Basic 9-12	(.5001)	
254 ESE Support Level 4	.0002	
255 ESE Support Level 5	<u>.4999</u>	.0000

5. [Ref. 2104] The timecards covering the October 2016 reporting survey period for two Career Education 9-12 students who participated in OJT indicated that the students were working at their designated OJT sites during the same time periods that the students were scheduled for on-campus courses. We also noted that the students' timecards covering the February 2017 reporting survey period were either not available at the time of our examination and could not be subsequently located (one student) or supported fewer hours than was reported (one student). We propose the following adjustment:

103 Basic 9-12	(.1388)	
300 Career Education 9-12	<u>(.1918)</u>	(.3306)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Leon High School (#0021)** (Continued)

6. [Ref. 2105] The timecards for two Career Education 9-12 students who participated in OJT were either not available at the time of our examination and could not be subsequently located (one student) or supported fewer hours than was reported (one student). We propose the following adjustment:

300 Career Education 9-12	(.1956)	(.1956)
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7. [Ref. 2171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Business Education. We propose the following adjustment:

103 Basic 9-12	12.0852	
300 Career Education 9-12	(12.0852)	.0000
		(1.0262)

**Ruediger Elementary School (#0091)**

8. [Ref. 9101] One ESE student was not in attendance during the October 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	(.4613)	(.4613)
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9. [Ref. 9102] The *Matrix of Services* form for one ESE student was not updated when the student enrolled to accurately reflect the services to be provided to the student while at the School. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4998	
254 ESE Support Level 4	(.4998)	.0000

10. [Ref. 9103] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8568	
130 ESOL	(.8568)	.0000
		(.4613)

**Findings**

**Astoria Park Elementary School (#0401)**

11. [Ref. 40101] The *ELL Student Plans (Plans)* for three students enrolled in the ESOL Program were incomplete as the students' course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *Plans* until after the February 2017 reporting survey period. Also, School records indicated that the parents of two of the students were not notified of the students' ESOL placements until after the February 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8630	
102 Basic 4-8	.4315	
130 ESOL	<u>(1.2945)</u>	.0000

12. [Ref. 40171/72] Two teachers taught classes that included ELL students but had earned only 78 of the 180 or 60 of the 300, respectively, in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 40171</u>		
101 Basic K-3	.2603	
130 ESOL	<u>(.2603)</u>	.0000

<u>Ref. 40172</u>		
101 Basic K-3	.2603	
130 ESOL	<u>(.2603)</u>	<u>.0000</u>

.0000

**Gretchen Everhart School (#0411)**

13. [Ref. 41101] One ESE student was not in attendance during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.5001)</u>	(.5001)
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14. [Ref. 41102] One student in our Basic test was incorrectly reported in Program No. 101 (Basic K-3) during the October 2016 reporting survey period and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(.5000)	
111 Grades K-3 with ESE Services	<u>.5000</u>	<u>.0000</u>

(.5001)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**W. T. Moore Elementary School (#0421)**

15. [Ref. 42101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

**Pace Secondary School (#0452)**

16. [Ref. 45201] Two ESE students were not enrolled in school during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.9746)</u>	(.9746)
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17. [Ref. 45202] One ESE student was not in attendance during the October 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.4998)</u>	(.4998)
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18. [Ref. 45274] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.0164	
254 ESE Support Level 4	<u>(.0164)</u>	.0000

19. [Ref. 45275] One teacher was not properly certified and was not eligible to be approved by the School Board to teach Reading out of field. Since the School Board had approved the teacher to teach Language Arts and Reading out of field in prior years, the teacher was required to earn college credit hours toward certification in the out-of-field subject areas but did not. We propose the following adjustment:

103 Basic 9-12	.4689	
254 ESE Support Level 4	<u>(.4689)</u>	<u>.0000</u>
		<u>(1.4744)</u>

**Findings**

**Lincoln High School (#1091)**

20. [Ref. 109101] Our examination of the School’s bell schedule and the District’s instructional calendar disclosed that the School did not provide the 180 days or 900-hour equivalent of instruction to students in the 9th, 10th, and 11th grades required by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the DOE *2016-17 FTE General Instructions*, pages 1 and 2. Specifically, we noted that, although the District’s instructional calendar approved by the School Board initially provided for 180 days of instruction, schools were closed 3 of the scheduled 180 days of instruction as a result of Hurricane Hermine (September 1st, 2nd, and 6th). The reduction in the number of instructional hours provided to students resulted in overreporting the FTE for 1,359 students (8 students were in our Basic test, 5 students were in our Basic with ESE Services test, 6 students were in our ESOL test, 2 students were in our ESE Support Levels 4 and 5 test, and 2 students were in our Career Education 9-12 test).

The students’ FTE should have been reported based on the actual hours of instruction provided for the number of days that the School was in session. Our recalculation of the FTE and hours of instruction disclosed that the course schedules for the 1,359 students supported 896.5 of the required 900 hours of instruction (or .9961 total FTE) rather than the 1.0000 FTE reported for the 2016-17 school year, resulting in a reported overstatement of 5.0189 FTE.

We propose the following adjustment:

103 Basic 9-12	(4.0065)	
113 Grades 9-12 with ESE Services	(.7546)	
130 ESOL	(.0309)	
254 ESE Support Level 4	(.0075)	
300 Career Education 9-12	<u>(.2194)</u>	(5.0189)

21. [Ref. 109102] School staff utilized the District’s customized Web-based system (Pinpoint) that continuously uploads to the District’s Genesis Student Information System (Genesis) reporting software for student attendance management. Our examination of the School’s attendance record-keeping procedures disclosed that procedures were not always in place to ensure the complete and accurate reporting of attendance.

The School’s Administration advised that the School did not notify the District’s Technology & Information Services department of the students who were not in attendance during the reporting survey periods and, as such, were not eligible for FEFP funding. In addition, our review of the *Teachers Missing Attendance* reports generated (*Finding Continues on Next Page*)

**Findings**

**Lincoln High School (#1091)** (Continued)

from Genesis that were to be utilized by School staff to verify that teachers had recorded period-by-period attendance disclosed that several teachers did not record period-by-period attendance for every class period on a daily basis.

Because student attendance records in Genesis default to “present” when attendance is not recorded, the teachers’ failure to record student attendance could result in incorrectly reporting students as in attendance when the students were not in attendance during the reporting survey period. We determined that 11 students (2 students were in our ESE Support Levels 4 and 5 test) were not in attendance and not eligible for FEFP funding. In addition, 3 of the 11 students were also reported for an ineligible course (see Finding 27 [Ref. 109107] for specifics concerning the ineligible course). We propose the following adjustment:

103 Basic 9-12	(2.5878)	
113 Grades 9-12 with ESE Services	(1.5039)	
254 ESE Support Level 4	(1.5001)	
300 Career Education 9-12	<u>(.2541)</u>	(5.8459)

22. [Ref. 109103] An ELL Committee was not convened for two students by October 1 (one student) or within 30 days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.1640	
130 ESOL	<u>(.1640)</u>	.0000

23. [Ref. 109104] The EP for one student enrolled in the Gifted Program covering the February 2017 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4999	
113 Grades 9-12 with ESE Services	<u>(.4999)</u>	.0000

24. [Ref. 109105] The timecards for two Career Education 9-12 students who participated in OJT during the October 2016 reporting survey period were not available at the time of our examination and could not be subsequently located. We also noted that the timecard for one of the students covering the February 2017 reporting survey period was not signed by the student’s employer attesting to the accuracy of the student’s timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.3520)</u>	(.3520)
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**Findings**

**Lincoln High School (#1091)** (Continued)

25. [Ref. 109106] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student did not work during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.0820)</u>	(.0820)
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26. [Ref. 109107] Our examination disclosed that the course schedules for 145 students (1 student was in our Basic test) reflected instructional time in a course number that was unrelated to the actual subject areas of instruction provided to the students. The instruction provided was for various Basic subject areas and elective courses but was reported under course No. 1700370 (Critical Thinking Skills). School management indicated that the students reported with course No. 1700370 were either receiving instruction through a computer-aided blended learning model of instruction involving multiple courses, or the students were taking virtual education courses. Our review of the School’s documentation for the students reported in course No. 1700370 and our subsequent inquiries with the School’s management disclosed that:

- a. The course schedules for the 96 students who were receiving instruction through a computer-aided blended learning model of instruction should have been reported with the course numbers associated with the actual instruction provided rather than the alternative course number. Since we determined that the 96 students were provided instruction and were in attendance, we present this disclosure finding with no proposed adjustment.
- b. For 49 students, who were taking virtual education courses, the incorrect course number was used only as a placeholder on the students’ schedules and should not have been reported for FEFP funding.

We propose the following adjustment for the 49 students:

103 Basic 9-12	(4.0512)	
113 Grades 9-12 with ESE Services	<u>(1.0290)</u>	(5.0802)

27. [Ref. 109171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught courses that required certification in Business Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.4424	
300 Career Education 9-12	<u>(4.4424)</u>	<u>.0000</u>
		<u>(16.3790)</u>

**Findings**

**Hawks Rise Elementary School (#1131)**

28. [Ref. 113101] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) incorrectly included one special consideration point for which the student was ineligible. The point is eligible for students who have a score of 17 total points and who are rated Level 5 in three of the five domains; however, the student was rated a Level 5 in only one of the five domains. Consequently, the student should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

29. [Ref. 113102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

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

30. [Ref. 113104] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4284	
130 ESOL	<u>(.4284)</u>	.0000
		<u>.0000</u>

**Lawton Chiles High School (#1141)**

31. [Ref. 114101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5040	
255 ESE Support Level 5	<u>(.5040)</u>	.0000

32. [Ref. 114102] The English language proficiency of two ELL students was not assessed within 30 school days prior to each student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.5809	
130 ESOL	<u>(.5809)</u>	.0000

**Findings**

**Lawton Chiles High School (#1141)** (Continued)

33. [Ref. 114103] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.0409)	(.0409)
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34. [Ref. 114104] The timecards for two Career Education 9-12 students who participated in OJT indicated that the students did not work during the reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	(.3150)	(.3150)
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35. [Ref. 114105] The timecards covering the reporting survey periods for two Career Education 9-12 students who participated in OJT indicated that the students were working at their designated OJT sites during the same time periods that the students were scheduled for on-campus courses. We propose the following adjustment:

103 Basic 9-12	(.1498)	(.1498)
		(.5057)

**J. Michael Conley Elementary School at Southwood (#1202)**

36. [Ref. 120201] The course schedules for several students were incorrectly reported. The School's bell schedule supported between 1,380 and 1,550 CMW depending on the student's grade level 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 1,750 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.

.0000

37. [Ref. 120202] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	(.8568)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**J. Michael Conley Elementary School at Southwood (#1202) (Continued)**

38. [Ref. 120203] The *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4284	
102 Basic 4-8	.4284	
130 ESOL	<u>(.8568)</u>	.0000

39. [Ref. 120204] The *ELL Student Plan (Plan)* for one student enrolled in the ESOL Program was incomplete as the *Plan* did not include the student’s course schedule supporting the courses that would employ ESOL strategies covering the reporting survey period. We propose the following adjustment:

101 Basic K-3	.4284	
130 ESOL	<u>(.4284)</u>	.0000

40. [Ref. 120271] One teacher taught classes that included ELL students but had earned only 84 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.5712	
130 ESOL	<u>(.5712)</u>	.0000
		<u>.0000</u>

**Tallahassee School of Math & Science (#1425) Charter School**

41. [Ref. 142501] An ELL Committee was not convened to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the student’s *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

42. [Ref. 142571] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Reading but taught courses that required certification in Social Science. 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**

**Tallahassee School of Math & Science (#1425) Charter School** (Continued)

102 Basic 4-8	.1580	
130 ESOL	(.1580)	<u>.0000</u>
		<u>.0000</u>

**Leon County Virtual School Franchise (#7004)**

43. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades Integrated Curriculum but taught courses that required certification in Math. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. Since the student’s course was reported for only Basic funding, we present this disclosure finding with no proposed adjustment. .0000

44. [Ref. 700401] Three Basic virtual education students’ courses were incorrectly reported for FTE. The FEFP provides annual funding for a 180-day regular school year and for specific programs that extend beyond the regular school year, including virtual instruction programs, for the purposes of course completion and credit recovery with an annual fiscal year ending June 30. The three students enrolled in these courses prior to June 30, 2016, were not completing the courses for credit recovery purposes. Consequently, the courses were ineligible to be reported for FEFP funding for the 2016-17 school year. We propose the following adjustment:

103 Basic 9-12	(.2029)	<u>(.2029)</u>
		<u>(.2029)</u>

**Leon Virtual Instruction (Course Offerings) (#7006)**

45. [Ref. 700601] The course schedule for one Basic virtual education student was incorrectly reported. The student earned a half-credit in Liberal Arts Math but was reported for a full credit. We propose the following adjustment:

103 Basic 9-12	(.0714)	<u>(.0714)</u>
		<u>(.0714)</u>

**Proposed Net Adjustment**

**(78.9864)**

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### RECOMMENDATIONS

We recommend that Leon County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported for FTE based on the instructional time actually provided, students' course schedules are in agreement with the schools' bell schedules, and scheduled instructional time for all students, particularly 12th-grade students, take into account the District's term length as noted in the District calendar, along with any special release days for seniors, and accounting for the specific CMW in the high schools' bell schedules to meet the requirements of Section 1011.60(2), Florida Statutes, and SBE Rule 6A-1.045111, FAC; (2) course numbers and related FTE reported for FEFP funding accurately reflect the underlying subject area of instruction provided to the students; (3) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (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, include the students' course schedules that identify all courses that are to employ ESOL strategies, and are retained in the students' files; (6) ELL student files are readily available and contain proper documentation to support the students' ESOL reporting; (7) parents are timely notified of their children's ESOL placements; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored, timely completed, dated, and maintained in the students' files; (9) there is evidence that the *Matrix of Services* forms have been reviewed or updated when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (10) students' course schedules, particularly for ESE students, are reported in the correct FEFP Programs; (11) IEPs or EPs are timely completed, demonstrate the participation of all required members, and are maintained in the students' files; (12) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, properly dated, signed, and retained in readily-accessible files; (13) the course schedules and associated FTE of students who are enrolled in virtual education programs are accurately reported and successfully completed; (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 and the notifications indicate the teachers' out-of-field subject areas; and (16) out-of-field teachers earn the college credit or in-service training points required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines.

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

## REGULATORY CITATIONS

### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, 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 2016-17*

### **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 2016-17*

*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 2016-17*

### **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-6.0331, 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

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Leon 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 Leon 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 Leon County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 47 schools other than charter schools, 5 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$120.3 million was provided through the FEFP to the District for the District-reported 33,890.63 unweighted FTE as recalibrated, which included 1,832.40 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**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Survey Periods**

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed July 11 through 15, 2016; Survey 2 was performed October 10 through 14, 2016; Survey 3 was performed February 6 through 10, 2017; and Survey 4 was performed June 12 through 16, 2017.

#### **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*

<p><b>NOTE B – TESTING</b>  <b>FTE STUDENT ENROLLMENT</b></p>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Class Minutes Weekly	1
1. Leon High School	2 through 7
2. Ruediger Elementary School	8 through 10
4. Astoria Park Elementary School	11 and 12
5. Gretchen Everhart School	13 and 14
6. W. T. Moore Elementary School	15
7. Pace Secondary School	16 through 19
8. Springwood Elementary School	NA
9. Lincoln High School	20 through 27
10. Hawks Rise Elementary School	28 through 30
11. Lawton Chiles High School	31 through 35
12. J. Michael Conley Elementary School at Southwood	36 through 40
13. Tallahassee School of Math & Science*	41 and 42
14. Leon County Virtual Instruction Program	NA
15. Leon County Virtual School Franchise	43 and 44
16. Leon Virtual Instruction (Course Offerings)	45

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Leon 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, 2017. 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 2016-17* 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 misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

### ***Opinion***

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of 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 Leon 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, 2017.

### **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 weaknesses<sup>7</sup> 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*

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<sup>7</sup> 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  
September 21, 2018

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Leon 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 classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (421) 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 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (21,862) consisted of the total number of funded 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 Funded Students Transported</u>
Hazardous Walking	792
IDEA – PK through Grade 12, Weighted	1,623
All Other FEFP Eligible Students	<u>19,447</u>
Total	<u>21,862</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 126 of 425 students in our student transportation test.<sup>8</sup>

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<sup>8</sup> For student transportation, the material noncompliance is composed of Findings 3, 4, 7, 9, 10, 11, 12, and 13 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 underreported.	2	-	-
Our tests included 425 of the 21,862 students reported as being transported by the District.	-	126	(111)
In conjunction with our general tests of student transportation we identified certain issues related to 4,214 additional students.	-	<u>4,214</u>	<u>(4,077)</u>
Total	<u>2</u>	<u>4,340</u>	<u>(4,188)</u>

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Leon County District School Board's (District's) 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 2016-17* issued by the DOE. 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 2016 reporting survey periods and the February and June 2017 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 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our review of the District's procedures and supporting records used to document student ridership disclosed that the process in place for recording student ridership was contrary to the DOE guidance, *Technical Assistance Note: Guidelines for Maintenance of Records for Audits of Transportation Funding, No. T-06-12* (DOE guidance). According to the DOE guidance, the "District must be able to verify the specific bus in which the student rode and the days during the survey week when the student rode, or at least the first day on which the student rode." District procedures required bus drivers to place a checkmark on the bus drivers' reports next to the names of students who rode the bus during the reporting survey period. However, the bus drivers' reports that were used during the 2016-17 school year did not indicate the specific day on which a student rode the bus. The District should review their procedures to ensure that bus drivers document the specific days that students ride the bus during the reporting survey period. Since the bus drivers signed the reports during the reporting survey period, we present this disclosure finding with no proposed adjustment.

**Students  
Transported  
Proposed Net  
Adjustments**

0

**Findings**

2. [Ref. 52] Our general tests disclosed that the bus drivers’ reports for three buses in the February 2017 reporting survey period were not available at the time of our examination and could not be subsequently located. Consequently, the ridership of 79 students reported on these buses could not be validated. We propose the following adjustment:

**February 2017 Survey**

Number of Buses in Operation (3)

90 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	<u>(71)</u>	(79)

3. [Ref. 53] District records used to support the ridership of 3,628 students (39 students were in our test) reported on 46 buses did not evidence that the students were transported during the October 2016 reporting survey period.

Transportation staff indicated that the following procedures were used for the 46 buses during the October 2016 reporting survey period:

- Bus drivers turned in School Bus Information Forms (SBIF) that were prepared by each student’s parents when the student was initially assigned to a bus.
- Transportation staff at the Conner-Lakes Compound used the SBIFs to generate a typed Bus Membership Form (BMF) listing the students assigned to each bus.
- Bus drivers were then asked to review the BMFs and make any necessary corrections prior to submitting the BMFs back to Transportation staff.
- Transportation staff prepared a “clean” Bus Membership Form (CBMF) incorporating any changes made by the bus driver on the original BMF.
- All 46 bus drivers then reviewed, signed, and dated the CMBFs on October 14, 2016, the last day of the October 2016 reporting survey window.

Our review disclosed that the SBIFs used by the Transportation staff at the Conner-Lakes Compound to prepare the printed BMFs were not retained; the original BMFs that were used by the bus drivers to make any necessary changes were not retained; the CMBFs that were signed by the bus drivers on October 14, 2016, did not indicate whether students were transported during the October 2016 reporting survey period; and the number of buses in operation was underreported by one bus during the October 2016 reporting survey period.

We also noted the following regarding 21 students:

*(Finding Continues on Next Page)*

**Findings**

- a. Sufficient documentation was not maintained to support the reporting of eight students in the Hazardous Walking ridership category.
- b. The IEPs for five students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category.
- c. The IEP for one PK student did not adequately document that the student’s need for an aide was related to the student’s specific disability.
- d. Six students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students’ IEPs indicated the need for an aide on the school bus; however, transportation records demonstrated that aides were not assigned on the reported school buses.
- e. One student, who lived less than 2 miles from the student’s assigned school, was incorrectly reported in the All Other FEFP Eligible Students ridership category.

Since there were no source documents available to support the reported ridership of the 3,628 students reported on these 46 buses in the October 2016 reporting survey period, the reported ridership could not be validated. Accordingly, we propose the following adjustment:

**October 2016 Survey**

Number of Buses in Operation	<u>1</u>	
	<u>(2)</u>	

90 Days in Term

Hazardous Walking	(51)	
IDEA - PK through Grade 12, Weighted	(46)	
All Other FEFP Eligible Students	(3,528)	

18 Days in Term

All Other FEFP Eligible Students	(3)	(3,628)
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**Follow-up to Management’s Response**

*In his written response, the Superintendent indicated that the District does not agree with our Finding and that the District provided evidence that students at the Connor-Lakes Compound were transported during the October 2016 reporting survey period. However, the Finding discusses the evidence provided and, as noted in the Finding, the original BMFs used by the bus drivers to make any necessary changes were not retained and the CBMFs signed by the bus drivers on October 14, 2016, did not indicate that students were transported during the October 2016 reporting survey period. Accordingly, our Finding stands as presented.*

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

4. [Ref. 54] Our review of the bus drivers' reports disclosed that reports for four buses (one bus in the October 2016 reporting survey period and three buses in the February 2017 reporting survey period) were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 374 students (6 students were in our test) reported on these buses could not be validated. We also noted that 88 of the 374 students reported on these buses were not listed on the bus drivers' reports. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(51)	
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**February 2017 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(322)</u>	(374)

5. [Ref. 55] Our general test of reported ridership disclosed that 30 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that 28 of the students' parents were enrolled in a Teenage Parent Program and were eligible to be reported in the Teenage Parents and Infants ridership category. The other 2 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

Teenage Parents and Infants	7	
All Other FEFP Eligible Students	(7)	

**February 2017 Survey**

90 Days in Term

Teenage Parents and Infants	21	
All Other FEFP Eligible Students	<u>(23)</u>	(2)

6. [Ref. 56] Our general tests disclosed that two students were in juvenile detention during the reporting survey periods and were not eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	
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**Findings**

**February 2017 Survey**

**90 Days in Term**

All Other FEFP Eligible Students

(1)

(2)

7. [Ref. 57] Sufficient documentation was not maintained to support the reporting of 57 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and to the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01 (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries, District personnel indicated that the District procedures related to hazardous walking conditions were in compliance with the statutory requirements. However, while the District procedures require the School Transportation Committee to perform an inspection of a perceived hazardous condition, the School Transportation Committee does not include all required representatives needed to determine if a location is a hazardous condition. The District’s procedures also do not require the Superintendent to request a position statement regarding the correction of the condition from the State or local government with jurisdiction over the roadway. The District also stated that most of their hazardous walking conditions were approved prior to amendments to the statute; however, the statute does not provide an exemption for previously approved hazardous walking conditions.

The District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, and a position statement (*Finding Continues on Next Page*)

**Findings**

was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. Consequently, we propose the following adjustments:

**October 2016 Survey**

90 Days in Term

Hazardous Walking	(22)	
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**February 2017 Survey**

90 Days in Term

Hazardous Walking	(35)	(57)
-------------------	------	------

8. [Ref. 58] Our review of student ridership disclosed that 33 students were reported for an incorrect number of DIT. The students were reported for 12 or 54 DIT rather than 25 or 18 DIT in accordance with the Schools' instructional calendar. We propose the following adjustments:

**July 2016 Survey**

25 Days in Term

All Other FEFP Eligible Students	30	
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12 Days in Term

All Other FEFP Eligible Students	(30)	
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**October 2016 Survey**

54 Days in Term

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

18 Days in Term

All Other FEFP Eligible Students	2	
----------------------------------	---	--

**February 2017 Survey**

54 Days in Term

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

18 Days in Term

All Other FEFP Eligible Students	<u>1</u>	0
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9. [Ref. 59] Our examination disclosed that 119 students (12 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as follows:

- a. The IEPs for 36 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category.

**Findings**

- b. One student was not an IDEA student.
- c. The files for 2 ESE students did not contain a valid IEP covering the reporting survey period.
- d. The IEPs for 80 students indicated the need for an aide on the school bus; however, transportation records demonstrated that aides were not assigned on the reported buses. We also noted that one of these students was incorrectly reported for 54 DIT rather than 18 DIT in accordance with the School's instructional calendar.

We determined that the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(44)
All Other FEFP Eligible Students	44

54 Days in Term

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

36 Days in Term

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

18 Days in Term

IDEA - PK through Grade 12, Weighted	(5)
All Other FEFP Eligible Students	6

**February 2017 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(59)
All Other FEFP Eligible Students	59

36 Days in Term

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

18 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>4</u>	0

- 10. [Ref. 60] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students' IEPs indicated that the students met  
(Finding Continues on Next Page)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

at least one of the five criteria required for IDEA-Weighted classification; therefore, the students should have been reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

**July 2016 Survey**

12 Days in Term

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

**June 2017 Survey**

12 Days in Term

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

11. [Ref. 61] One student in our test was incorrectly reported for State transportation funding. The student’s IEP did not specify the need for extended school year services. We propose the following adjustment:

**July 2016 Survey**

12 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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12. [Ref. 62] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(3)	
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**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(4)
----------------------------------	-----	-----

13. [Ref. 63] Our general tests disclosed that 41 students (4 students were in our test) were either not marked on the bus drivers’ reports as riding the bus (2 students) or not listed on the bus drivers’ reports (39 students). We propose the following adjustments:

**July 2016 Survey**

12 Days in Term

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<b>October 2016 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	(12)	
<u>54 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(1)	
<u>36 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(11)	
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(41)
14. [Ref. 64] Our general test of reported ridership disclosed that two students reported in the IDEA - PK through Grade 12, Weighted ridership category were not identified with a primary exceptionality code in the State FTE database and the District did not have IEPs that documented that the students met one of the five criteria required for reporting in a weighted ridership category. We determined that the students lived more than 2 miles from their assigned school and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:		
<b>October 2016 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	<u>0</u>
<b>Proposed Net Adjustment</b>		<b><u>(4,188)</u></b>

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Leon County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all bus drivers' reports documenting student ridership during the reporting survey periods are timely completed and indicate the specific days in which the students rode the bus, are signed and dated by the bus drivers who provided the actual transportation, and are properly retained; (2) the number of buses in operation and the number of days in term are accurately reported; (3) 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; (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' IEPs; (5) only ESE students whose IEPs authorize extended school year services are reported for State transportation funding in the summer surveys; (6) ESE students whose IEPs document the need for an aide are only reported in the IDEA – PK through Grade 12 ridership category if an aide is actually provided on the bus; (7) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in the Teenage Parent Program are reported for State transportation funding; (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; and (9) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail as required by Section 1006.23 Florida Statutes.

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 2016-17*

## NOTES TO SCHEDULES

### NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Leon County District School Board (District) 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 classified as a student with a disability under the IDEA, 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 Leon County

For the fiscal year ended June 30, 2017, the District received \$4.9 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 Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2016	30	218	-
October 2016	176	10,623	1,078
February 2017	178	10,815	1,109
June 2017	<u>37</u>	<u>206</u>	<u>6</u>
Totals	<u>421</u>	<u>21,862</u>	<u>2,193</u>

#### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

SBE Rules, Chapter 6A-3, FAC, *Transportation*

### NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2017. 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

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BOARD CHAIR  
Alva Swafford Striplin

BOARD VICE CHAIR  
Maggie Lewis-Butler



BOARD MEMBERS  
Georgia "Joy" Bowen  
DeeDee Rasmussen  
Rosanne Wood

SUPERINTENDENT  
Rocky Hanna

September 21, 2018

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

Attn: J. David Hughes

Dear Ms. Norman:

The Leon County School Board and I are appreciative of the concise information provided by your office following the recent Florida Education Finance Program Audit. All such information assists us in increasing our effectiveness. I am providing to you a written explanation and actual or proposed corrective actions concerning all findings listed in the Preliminary and Tentative Florida Education Finance Program Audit Report for the fiscal year that ended June 30, 2017. In addition to our corrective action plan, the District has also implemented a new Student Information System (SIS) developed by the FOCUS Software Company. Our new Student Information System (SIS) will provide improvements on monitoring the quality of data, error detections and advanced reporting for more success and accuracy to help eliminate issues that has occurred in the past.

If you have any questions regarding the district's response, please contact me. Thank you for your assistance in this process.

Sincerely,

A handwritten signature in blue ink that reads 'Rocky Hanna'.

Rocky Hanna  
Superintendent

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## Building the Future Together

## The District concurs with the following findings:

### Attendance

Findings: No. 2 [Ref. 2101], No. 8 [Ref. 9101], No. 13 [Ref. 41101], No. 17 [Ref. 45202], No. 21 [Ref. 109102]

### Corrective Actions:

- In our new Student Information System, teachers will be monitored by administration every day to ensure daily attendance has been taken.
- The principal/designee will review the Excessive Absence Report during the 11-day survey window for Survey 2 and Survey 3 to identify students that might be ineligible to earn FTE.
- Attendance training and support on our new Student Information System has been provided to school level staff and administration to ensure they are aware of how to maintain reports for more accurate reporting.

### Career Education

Findings: No. 5 [Ref. 2104], No. 6 [Ref. 2105], No. 24 [Ref. 109105], No. 25 [Ref. 109106], No. 33 [Ref. 114103], No. 34 [Ref. 114104], No. 35 [Ref. 114105]

### Corrective Actions:

- DCT/OJT instructors will monitor weekly student work hours and time cards submitted to verify the works hours are not simultaneous to on campus courses.
- DCT/OJT instructors will continuously monitor time cards weekly to ensure they are submitted and the information is accurate.
- The District will continue to work with DCT/OJT instructors at the high school level to ensure documentation for OJT students has been maintained correctly and are readily available for review.
- The District has designated the Assistant Superintendent of School Management the responsibility of meeting with each high school to review and provide support with OJT records.
- The Assistant Superintendent will be addressing the high school principals at monthly breakout meetings to stress the importance of maintaining proper records for all Career Education programs.

### English Language Learners (ELL)

Findings: No. 3 [Ref. 2102], No. 10 [Ref. 9103], No. 11 [Ref. 40101], No. 22 [Ref. 109103], No. 30 [Ref. 113104], No. 32 [Ref. 114102], No. 37 [Ref. 120202], No. 38 [Ref. 120203] No. 39 [Ref. 120204] No. 41 [Ref. 142501]

### Corrective Actions:

- The District has increased training measures for ELL/FTE Compliance. Additional trainings that have been implemented include ESOL Tool Refresher, Compliance Reporting, Best Practices and Instructional Strategies for school level ESOL Coordinators as well as involving the Assistant Principal of curriculum in the trainings.

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## **Building the Future Together**

- The District has increased training measures in regards to our School Level red folder process. The District is implementing a new red folder checklist to make sure all documentation is accounted for. The District will also continue to perform internal red folder audits throughout the school year.
- The District has developed a Microsoft TEAMS page for all ELL Coordinators to access, which will help provide resourceful information as well as building a community of experts to answer ELL related questions, processes, etc.
- During the first 2018-2019 ESOL Coordinators meeting, the District introduced and discussed at length new ELL Committee training protocols to support monitoring and tracking for certain due dates.
- Beginning with the 2018-2019 school year and for each subsequent year, the District has designated a former administrator to oversee and monitor ELL Compliance.
- Due to our new Student Information System (SIS), the District has developed advanced reports that will trigger dates certain to assist schools with assessment timelines.

### **Exceptional Student Education (ESE)**

Findings: No. 4 [Ref. 2103], No. 9 [Ref. 9102], No. 14 [Ref. 41102], No. 15 [Ref. 42101], No. 16 [Ref. 45201], No. 23 [Ref. 109104], No. 28. [Ref. 113101], No. 29 [Ref. 113102], No. 31 [Ref. 114101]

### **Corrective Actions:**

- ESE District Program Specialists discussed the following during September 2018 ESE team meetings at schools: Florida Department of Education Bureau of Exceptional Education and Services Part 1. General Policies and Procedures Section B: Assurances-In accordance with 20 United States Code (U.S.C.) § 1232g, 34 CFR §§300.613–300.621, section 1002.22, F.S., and Rule 6A-1.0955, F.A.C., the district assures that a formal policy is in place to guarantee the confidentiality of student records. This policy includes the following under Confidentiality of Students Records (Funding Formula): *The district assures that, in accordance with s. 1011.62, F.S., in order to generate funds using one of the two weighted ESE cost factors, a new matrix of services form is completed by trained personnel at the time of initial placement and at least once every three years. Additionally, the district ensures that matrices reflect current services. If services change as the result of an IEP team decision, the district will complete a new matrix. The nature and intensity of the services indicated on the matrix is consistent with the services described in each student's IEP. Nothing listed in the matrix limits the services the school district provides in order to ensure that exceptional students are provided a free appropriate public education.*
- To verify that each teacher is reviewing the matrix of services for each IEP, the principal/designee will print and review the matrix of services form to ensure that the matrix of services matches the IEP funding program and will also sign/date the matrix of services form.
- The district ESE office implemented an updated process for ESE records to be scanned at the district ESE office, to include a checklist of all forms required for compliance documentation. A new matrix for each IEP meeting is required to be documented on the checklist. If forms or the signed copy of the matrix is not provided, district staff are contacting the school and the ESE Program Specialist to obtain the forms.

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## **Building the Future Together**

- District ESE staff will conduct at least one audit per school annually, beginning with the 2018-2019 school year, to ensure that the matrix of services forms match current IEPs.

### **Funding & Scheduling Programs**

Findings: No. 20 [Ref. 109101] No. 26 [Ref. 109107], No. 36 [Ref. 120201], No. 44 [Ref. 700401], No. 45 [Ref. 700601]

#### **Corrective Actions:**

- The Assistant Superintendent of School Management worked with all high school principals regarding the increase of 315 instructional minutes to the school day.
- A new process has been implemented with our place holder courses for virtual instruction that are not offered through the school and those courses will not be reported for FEFP funding.
- Due to our new SIS, we have retrained all enrollment contacts and schedulers on setting up student schedules and correctly reporting weekly class minutes.
- Due to our new SIS, we have instituted new procedures to help with reporting discrepancies, and teachers will now report when they are finished and there will be no delay.

### **Teacher Certification:**

Findings: No. 7 [Ref. 2171], No. 12 [Ref. 40171/72], No. 18 [Ref. 45274], No. 19 [Ref. 45275], No. 27 [Ref. 109171], No. 40 [Ref. 120271], No. 42 [Ref. 142571], No. 43 [Ref. 700471]

#### **Corrective Actions:**

- The District migrated to a new student information system called FOCUS at the beginning of the 2018-2019 school year. Reports have been created in FOCUS to ensure principals continue to monitor in and out-of-field teachers.
- Staff from the FTE office will continue to deliver training to school principals or their designee, on the effective use of the monitoring tools.
- Results from official FTE audits, mock audits, and out-of-field reports will continue to be reviewed with principals and will be considered during the personnel evaluation process for this group.
- FTE office staff and TIS FOCUS implementers will continue to compare teacher assignments in FOCUS to teacher certification information in Skyward with greatest emphasis occurring with the first day of school until the deadline for School Board approval for out-of-field teachers in October and again from the beginning of the 2<sup>nd</sup> semester until the deadline for School Board approval in February. FTE office staff will communicate discrepancies to schools and to HR prior to HR deadlines for placement on School Board agendas for applicable FTE Surveys. Documentation of corrections to discrepancies will be provided by schools and to the FTE office through email prior to the FTE Surveys. Documentation may include changes to schedules and submission of out-of-field forms or expert in field forms to HR.

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- Our Lively Technical Center had previously processed and approved the District Vocational Certificates. This responsibility has now moved to Human Resources. The District is now working to identify teachers who should be under a District Vocational Certificate where appropriate. HR has also recommended that the bargaining unit approve the removal of the 10 year experience cap imposed on salary to match the years of credit for teachers not hired under vocational. This will encourage appropriate use of District Vocational Certificates.
- Principals will use the ELL Tool in FOCUS to review teachers who are listed as out-of-field for ELL students and monitor their status related to in service points and education requirements.
- Human Resources will continue to provide support and guidance to principals and District leadership related to certification and/or endorsement requirements.
- Human Resources will follow website posting requirements for out-of-field teachers 30 days prior to each semester and after each Board meeting when additional out-of-field teachers are approved by the Board. We have created an ***Out-of-Field Teachers*** link on the Human Resource page that includes teacher name, date of out-of-field approval, school, teacher certification and course(s) being taught as out-of-field.
- Principals will be reminded of parental notification requirements and failure to comply will be considered during the evaluation phase for this group.

<p><b><u>Transportation:</u></b></p> <p>Finding: No. 1 [Ref 51]</p> <p><b><u>Corrective Action:</u></b></p> <p>The Transportation Department will utilize the DOE procedure for recording student ridership.</p>
<p>Findings: No. 2 [Ref. 52], No. 4 [Ref. 54], No. 5 [Ref. 55], No. 6 [Ref. 56], No. 8 [Ref. 58], No. 13 [Ref. 63]</p> <p><b><u>Corrective Action:</u></b></p> <p>The Transportation Department has created a centralized Route Management Team that will oversee all FEFP reporting and record keeping. The Route Management Team will ensure the accuracy of all submitted documentation.</p>
<p>Findings No. 9 [Ref 59] No. 10 [Ref 60], No. 11 [Ref. 61], No. 14 [Ref. 64]</p> <p><b><u>Corrective Action:</u></b></p> <p>As part of reorganization efforts, the Transportation Department has assigned a dedicated Routes Supervisor for ESE Route Management and reporting.</p>
<p>Finding No. 7 [Ref. 57]</p> <p><b><u>Corrective Action:</u></b></p> <p>The District will adhere to Florida Statutes 1006.23 Hazardous Walking conditions in their assessment and determination to confirm such hazards exist. The newly implemented Route Management Software will store all hazardous walking zones.</p>
<p>Finding No. 12 [Ref 62]</p> <p><b><u>Corrective Action:</u></b></p> <p>The new Route Management Software will integrate with the Student Information System (SIS – FOCUS) to store all school locations and those students living within/outside of the 2-mile radius, and otherwise eligible/ineligible for transportation.</p>

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## **Building the Future Together**

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**This District does not agree with Finding No. 1 [Ref. 10102].**

*Finding No. 1 [Ref. 10102]*

This finding resulted in a large loss of funding despite the fact that evidence was provided to show seniors were still actively involved in school-related activities through the end of the school year.

**Corrective Action:**

- The Assistant Superintendent has met with each high school principal to adjust bell schedules to 315 instructional minutes per day. This has created 6 additional days to cover time that may be lost due to unforeseen circumstances.
- The District, in collaboration with the high schools, worked on implementing a new senior calendar of events starting this school year (2018-2019). Seniors will now attend classes all year except the last three days of school, which are early release and exam days. This will guarantee that seniors have been provided with 180 days, or 900 equivalent hours, of instruction required by Section 1011.60(2), Florida Statutes; SBE Rule 6a-1.045111, FAC.

**The District does not agree with Finding No. 3 [Ref. 53].**

*Finding No. 3 [Ref. 53]*

This audit finding resulted in the loss of 100% of our logged ridership at the Connor-Lakes Compound despite the fact that the district provided evidence that students were transported during the October 2016 reporting survey period.

**Corrective Action:**

- A new Transportation Director has been assigned to oversee all operations.
- A new Compound Project Manager for Conner-Lakes Compound has been assigned.
- The Transportation Department has revised procedures related to capturing FEFP for a more efficient process.
- Beginning with the 2018-2019 school year and for each subsequent year, the Transportation Department has implemented a new Route Management System, which replaced the 20+ year old manually driven process system for routing.
- The Transportation Department is preparing weekly “simulated” FEFP files as an exercise to help identify any errors before survey week.

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