

**LEE 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 Superintendent

During the 2016-17 fiscal year, Dr. Gregory K. Adkins served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Mary Fischer, Chair from 11-22-16 Vice Chair through 11-21-16	1
Melisa W. Giovannelli from 11-22-16	2
Jeanne S. Dozier through 11-21-16	2
Chris N. Patricca from 11-22-16	3
Cathleen O'Daniel Morgan through 11-21-16	3
Steven K. Teuber, Chair through 11-21-16	4
Pamela H. LaRiviere	5
Dr. Jane Kuckel, Vice Chair from 11-22-16 <sup>a</sup>	6
Cathleen O'Daniel Morgan, from 11-22-16 <sup>a</sup>	7

<sup>a</sup> Positions added 11-22-16

The team leader was Christopher E. Tynes, 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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**LEE COUNTY DISTRICT SCHOOL BOARD**  
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# LEE COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

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

# SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, Career Education 9-12, and student transportation, the Lee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 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 for 68 of the 496 students in our ESOL test and 49 of the 171 students in our Career Education 9-12 test. Forty-seven (9 percent) of the 496 students in our ESOL test attended charter schools and 9 (13 percent) of the 68 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 124 of the 550 students in our student transportation test, in addition to the 53 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 78 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 8.5970 (8.0970 applicable to District schools other than charter schools and .5000 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 28.1383 (23.9726 applicable to District schools other than charter schools and 4.1657 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 164 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 \$117,075 (negative 28.1383 times \$4,160.71), of which \$99,743 is applicable to District schools other than charter schools and \$17,332 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 Lee 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 Lee County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 89 schools other than charter schools, 26 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students

For the fiscal year ended June 30, 2017, State funding totaling \$166.7 million was provided through the FEFP to the District for the District-reported 91,152.35 unweighted FTE as recalibrated, which included 12,234.37 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 \$22.3 million for student transportation as part of the State funding through the FEFP.

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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 Full-Time Equivalent Student Enrollment

We have examined the Lee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the 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 English for Speakers of Other Languages and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12, the Lee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the 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 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

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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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages 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  
October 9, 2018

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2017, the Lee County District School Board (District) reported to the DOE 91,152.35 unweighted FTE as recalibrated, which included 12,234.37 unweighted FTE as recalibrated for charter schools, at 89 District schools other than charter schools, 26 charter schools, 1 cost center, and 3 virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (119) 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 (27,534) 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 68 of the 496 students in our ESOL test<sup>2</sup> and 49 of the 171 students in our Career Education 9-12 test.<sup>3</sup> Forty-seven (9 percent) of the 496 students in our ESOL test attended charter schools and 9 (13 percent) of the 68 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

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	116	23	20,174	259	1	65,987.4300	190.8686	78.4189
Basic with ESE Services	119	25	4,320	196	10	17,257.6700	160.5756	(5.9316)
ESOL	110	19	2,313	496	68	5,438.2200	348.3034	(68.4318)
ESE Support Levels 4 and 5	63	13	427	229	13	431.3900	131.0716	(2.3836)
Career Education 9-12	20	8	<u>300</u>	<u>171</u>	<u>49</u>	<u>2,037.6400</u>	<u>31.3490</u>	<u>(10.2689)</u>
All Programs	119	25	<u>27,534</u>	<u>1,351</u>	<u>141</u>	<u>91,152.3500</u>	<u>862.1682</u>	<u>(8.5970)</u>

<sup>2</sup> For ESOL, the material noncompliance is composed of Findings 2, 3, 5, 6, 7, 9, 10, 11, 12, 15, 16, 22, 23, 28, 29, 33, 35, 41, 46, 47, 48, 55, 57, 58, 60, 61, 70, 71, 74, and 75 on *SCHEDULE D*.

<sup>3</sup> For Career Education 9-12, the material noncompliance is composed of Findings 13, 14, 17, 26, 37, 42, 49, 50, 59, and 76 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (986, of which 915 are applicable to District schools other than charter schools and 71 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 299 and found exceptions for 26 teachers. Thirty-one (10 percent) of the 299 teachers in our test taught at charter schools and 18 (69 percent) of the 26 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	6.7115	1.103	7.4028
102 Basic 4-8	8.3890	1.000	8.3890
103 Basic 9-12	36.0994	1.001	36.1355
111 Grades K-3 with ESE Services	(.6400)	1.103	(.7059)
112 Grades 4-8 with ESE Services	(2.6500)	1.000	(2.6500)
113 Grades 9-12 with ESE Services	(2.6416)	1.001	(2.6442)
130 ESOL	(40.7128)	1.194	(48.6111)
254 ESE Support Level 4	(1.0202)	3.607	(3.6799)
255 ESE Support Level 5	(1.3634)	5.376	(7.3296)
300 Career Education 9-12	(10.2689)	1.001	(10.2792)
Subtotal	(8.0970)		(23.9726)

<b>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	16.6060	1.103	18.3164
102 Basic 4-8	9.2358	1.000	9.2358
103 Basic 9-12	1.3772	1.001	1.3786
130 ESOL	(27.7190)	1.194	(33.0965)
Subtotal	(.5000)		(4.1657)

<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	23.3175	1.103	25.7192
102 Basic 4-8	17.6248	1.000	17.6248
103 Basic 9-12	37.4766	1.001	37.5141
111 Grades K-3 with ESE Services	(.6400)	1.103	(.7059)
112 Grades 4-8 with ESE Services	(2.6500)	1.000	(2.6500)
113 Grades 9-12 with ESE Services	(2.6416)	1.001	(2.6442)
130 ESOL	(68.4318)	1.194	(81.7076)
254 ESE Support Level 4	(1.0202)	3.607	(3.6799)
255 ESE Support Level 5	(1.3634)	5.376	(7.3296)
300 Career Education 9-12	(10.2689)	1.001	(10.2792)
Total	(8.5970)		(28.1383)

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>#0162</u>	<u>#0231</u>	<u>#0301</u>	
101 Basic K-3	4.1046	.8570	1.2499	6.2115
102 Basic 4-8	.4341	.4285	.8670	1.7296
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	(1.0000)	.....	.....	(1.0000)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(3.0387)	(1.2855)	(2.1169)	(6.4411)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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>#0491</u>	<u>#0531</u>	<u>#0582</u>	<u>#0591</u>	
101	6.2115	.....	.....	.....	.....	6.2115
102	1.7296	.....	.....	4.3559	.....	6.0855
103	.0000	6.5016	10.3151	.....	1.4410	18.2577
111	(1.0000)	.....	.....	.....	.....	(1.0000)
112	.0000	.....	.....	(1.0000)	.....	(1.0000)
113	.0000	.....	(.9216)	.....	1.0000	.0784
130	(6.4411)	(6.5016)	(9.3935)	(3.8560)	(1.4410)	(27.6332)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	.0000	.....	.....	.....	(1.0000)	(1.0000)
300	<u>.0000</u>	<u>(.4256)</u>	<u>(.0700)</u>	<u>.....</u>	<u>(4.6349)</u>	<u>(5.1305)</u>
Total	<u>.0000</u>	<u>(.4256)</u>	<u>(.0700)</u>	<u>(.5001)</u>	<u>(4.6349)</u>	<u>(5.6306)</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>#0592</u>	<u>#0621</u>	<u>#0651</u>	<u>#0701</u>	
101	6.2115	.....	.....	.....	.....	6.2115
102	6.0855	.8700	.....	.....	.....	6.9555
103	18.2577	.....	1.0625	.....	.....	19.3202
111	(1.0000)	.....	.....	.3600	.....	(.6400)
112	(1.0000)	.....	.....	.....	(.6500)	(1.6500)
113	.0784	.....	.2800	.....	.....	.3584
130	(27.6332)	(.8700)	(1.0625)	.....	.....	(29.5657)
254	(.5000)	.....	.....	(.0202)	.....	(.5202)
255	(1.0000)	.....	(.2800)	.....	.....	(1.2800)
300	<u>(5.1305)</u>	<u>.....</u>	<u>(.0625)</u>	<u>.....</u>	<u>.....</u>	<u>(5.1930)</u>
Total	<u>(5.6306)</u>	<u>.0000</u>	<u>(.0625)</u>	<u>.3398</u>	<u>(.6500)</u>	<u>(6.0033)</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>#0731</u>	<u>#0745</u>	<u>#0751</u>	<u>#0831</u>	
101	6.2115	.....	.....	.5000	.....	6.7115
102	6.9555	.....	.....	1.4335	.....	8.3890
103	19.3202	2.3750	11.8627	.....	2.5415	36.0994
111	(.6400)	.....	.....	.0000	.....	(.6400)
112	(1.6500)	.....	.....	(1.0000)	.....	(2.6500)
113	.3584	.....	(3.0000)	.....	.....	(2.6416)
130	(29.5657)	(2.3750)	(5.7971)	(.4335)	(2.5415)	(40.7128)
254	(.5202)	.....	.....	(.5000)	.....	(1.0202)
255	(1.2800)	.....	.....	.....	.....	(1.2800)
300	<u>(5.1930)</u>	<u>(.3820)</u>	<u>(4.1066)</u>	<u>.....</u>	<u>(.2338)</u>	<u>(9.9154)</u>
Total	<u>(6.0033)</u>	<u>(.3820)</u>	<u>(1.0410)</u>	<u>.0000</u>	<u>(.2338)</u>	<u>(7.6601)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#4111*</u></b>	<b><u>#4151*</u></b>	<b><u>#4241*</u></b>	<b><u>#4242*</u></b>	
101	6.7115	6.5447	1.0344	9.0269	.....	23.3175
102	8.3890	5.4636	.4439	3.3283	.....	17.6248
103	36.0994	.....	.....	.....	1.3772	37.4766
111	(.6400)	.....	.....	.....	.....	(.6400)
112	(2.6500)	.....	.....	.....	.....	(2.6500)
113	(2.6416)	.....	.....	.....	.....	(2.6416)
130	(40.7128)	(12.0083)	(1.4783)	(12.3552)	(1.8772)	(68.4318)
254	(1.0202)	.....	.....	.....	.....	(1.0202)
255	(1.2800)	.....	.....	.....	.....	(1.2800)
300	<u>(9.9154)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.9154)</u>
Total	<u>(7.6601)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(8.1601)</u>

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

\*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#7006</u>	<u>#9450</u>	
101 Basic K-3	23.3175	.....	.....	23.3175
102 Basic 4-8	17.6248	.....	.....	17.6248
103 Basic 9-12	37.4766	.....	.....	37.4766
111 Grades K-3 with ESE Services	(.6400)	.....	.....	(.6400)
112 Grades 4-8 with ESE Services	(2.6500)	.....	.....	(2.6500)
113 Grades 9-12 with ESE Services	(2.6416)	.....	.....	(2.6416)
130 ESOL	(68.4318)	.....	.....	(68.4318)
254 ESE Support Level 4	(1.0202)	.....	.....	(1.0202)
255 ESE Support Level 5	(1.2800)	.....	(.0834)	(1.3634)
300 Career Education 9-12	<u>(9.9154)</u>	<u>(.3535)</u>	.....	<u>(10.2689)</u>
Total	<u>(8.1601)</u>	<u>(.3535)</u>	<u>(.0834)</u>	<u>(8.5970)</u>

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

# SCHEDULE D

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

### Overview

Lee County District School Board (District) 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

### **Proposed Net Adjustments (Unweighted FTE)**

*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.*

#### **Ray V. Pottorf Elementary School (#0162)**

1. [Ref. 16201] The file for one ESE student did not contain evidence that the student's General Education teacher participated in the development of the student's IEP.

We propose the following adjustment:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000

2. [Ref. 16202] The English language proficiency of one student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4341	
130 ESOL	<u>(.4341)</u>	.0000

3. [Ref. 16203] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.6046	
130 ESOL	<u>(2.6046)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Ray V. Pottorf Elementary School (#0162)** (Continued)

4. [Ref. 16204] The IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>

**Harns Marsh Elementary School (#0231)**

5. [Ref. 23101] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We also noted that an ELL Committee was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8570	
102 Basic 4-8	.4285	
130 ESOL	(1.2855)	.0000
		<u>.0000</u>

**Lehigh Elementary School (#0301)**

6. [Ref. 30101] 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	.3829	
130 ESOL	(.3829)	.0000

7. [Ref. 30102] ELL Committees were not convened by October 1 to consider two students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that one of the students scored English language proficient on the initial placement assessment. We propose the following adjustment:

101 Basic K-3	.8670	
102 Basic 4-8	.8670	
130 ESOL	(1.7340)	.0000
		<u>.0000</u>

**Findings**

**Tice Elementary School (#0381)**

8. [Ref. 38101] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,750 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. The variances ranged from 125 to 250 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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**Island Coast High School (#0491)**

9. [Ref. 49101] ELL Committees for nine students were not convened by October 1 (seven students) or within 30 school days prior to the students’ DEUSS anniversary dates (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency of five of the students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	4.2395	
130 ESOL	<u>(4.2395)</u>	.0000

10. [Ref. 49102] School records did not demonstrate that the parents of two ELL students were notified of the children’s ESOL placements. We propose the following adjustment:

103 Basic 9-12	.7698	
130 ESOL	<u>(.7698)</u>	.0000

11. [Ref. 49103] 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:

103 Basic 9-12	.6798	
130 ESOL	<u>(.6798)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Island Coast High School (#0491)** (Continued)

12. [Ref. 49104] One student was incorrectly reported in the ESOL Program. The student was FES and a competent English language reader and writer, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.8125	
130 ESOL	<u>(.8125)</u>	.0000

13. [Ref. 49105] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.3056)</u>	(.3056)
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14. [Ref. 49106] More work hours were reported for one Career Education 9-12 student who participated in OJT than were supported by the student's timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.1200)</u>	(.1200)
		<u>(.4256)</u>

**Cypress Lake High School (#0531)**

15. [Ref. 53101] The English language proficiency of five students was not assessed and ELL Committees were not convened for two of the students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	3.1250	
130 ESOL	<u>(3.1250)</u>	.0000

16. [Ref. 53102] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Cypress Lake High School (#0531)** (Continued)

17. [Ref. 53103] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.0700)	(.0700)
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18. [Ref. 53104] The file for one ESE student did not contain evidence that the student's General Education teacher participated in the development of the student's IEP. We propose the following adjustment:

103 Basic 9-12	.9216	
113 Grades 9-12 with ESE Services	(.9216)	.0000

19. [Ref. 53170] One teacher taught Language Arts to classes that included ELL students but had earned none of the 180 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:

103 Basic 9-12	4.5660	
130 ESOL	(4.5660)	.0000

20. [Ref. 53171] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2650	
130 ESOL	(.2650)	.0000
		(.0700)

**Harns Marsh Middle School (#0582)**

21. [Ref. 58201] One 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:

102 Basic 4-8	(.5001)	(.5001)
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Harns Marsh Middle School (#0582)** (Continued)

22. [Ref. 58202] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.6570	
130 ESOL	<u>(1.6570)</u>	.0000

23. [Ref. 58203] 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:

102 Basic 4-8	1.5996	
130 ESOL	<u>(1.5996)</u>	.0000

24. [Ref. 58204] The EP for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

25. [Ref. 58270] One teacher taught Intensive Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.5994	
130 ESOL	<u>(.5994)</u>	<u>.0000</u>
		<u>(.5001)</u>

**Riverdale High School (#0591)**

26. [Ref. 59101] School records did not evidence that 24 Career Education 9-12 students who participated in OJT worked during the October 2016 and February 2017 reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(4.6349)</u>	(4.6349)
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**Findings**

**Riverdale High School (#0591)** (Continued)

27. [Ref. 59102] One ESE student enrolled in the Gifted Program was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program; consequently, the student should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

28. [Ref. 59103] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

29. [Ref. 59104] ELL Committees for two students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted the English language proficiency of these students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	.5625	
130 ESOL	<u>(.5625)</u>	.0000

30. [Ref. 59170] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A 6.0907, FAC, and the teacher’s in-service training timeline until December 8, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5035	
130 ESOL	<u>(.5035)</u>	.0000

31. [Ref. 59171] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher’s out of field status. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Riverdale High School (#0591)** (Continued)

103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	<u>.0000</u>
		<u>(4.6349)</u>

**James Stephens International Academy (#0592)**

32. [Ref. 59201] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,875 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. The variances ranged from 151 to 181 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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33. [Ref. 59202] 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	.8700	
130 ESOL	<u>(.8700)</u>	<u>.0000</u>
		<u>.0000</u>

**Cape Coral High School (#0621)**

34. [Ref. 62104] Our review of the reported FTE disclosed that one course was incorrectly reported in the June 2017 reporting survey period for one Basic student based on the student passing the EOC assessment for the course. Students may only earn FTE for passing an EOC assessment if the students were not previously enrolled in the course. School records demonstrated that the student was enrolled in this course during the February 2017 reporting survey period. However, since the student’s overall FTE was recalibrated to 1.0, this exception did not affect the student’s ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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**Findings**

**Cape Coral High School (#0621)** (Continued)

35. [Ref. 62101] The English language proficiency of three ELL students was not assessed and ELL Committees were not convened for two of the students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.0625	
130 ESOL	<u>(1.0625)</u>	.0000

36. [Ref. 62102] The course schedule for one ESE student who was provided both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The on-campus portion of the student's schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2800	
255 ESE Support Level 5	<u>(.2800)</u>	.0000

37. [Ref. 62103] One Career Education 9-12 student who participated in OJT did not work during the October 2016 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.0625)</u>	<u>(.0625)</u>
		<u>(.0625)</u>

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

38. [Ref. 65101] The attendance records for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

254 ESE Support Level 4	<u>(1.1202)</u>	(1.1202)
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39. [Ref. 65102] The number of CMW reported for three ESE students was reported incorrectly. Two students' CMW were underreported in both the October 2016 and February 2017 reporting survey periods and one student's CMW was overreported in the February 2017 reporting survey period. The students were reported for 360, 420, and 540 CMW; however, the students' schedules supported 1,500, 1,500, and 480 CMW, respectively. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

111 Grades K-3 with ESE Services	.3600	
254 ESE Support Level 4	<u>1.1000</u>	<u>1.4600</u>
		<u>.3398</u>

**Buckingham Exceptional Student Center (#0701)**

40. [Ref. 70101] 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:

112 Grades 4-8 with ESE Services	<u>(.6500)</u>	<u>(.6500)</u>
		<u>(.6500)</u>

**Estero High School (#0731)**

41. [Ref. 73101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.6250	
130 ESOL	<u>(.6250)</u>	.0000

42. [Ref. 73102] The timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.3820)</u>	<u>(.3820)</u>
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43. [Ref. 73170] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.7500	
130 ESOL	<u>(1.7500)</u>	<u>.0000</u>
		<u>(.3820)</u>

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

44. [Ref. 74501] The IEPs for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	.0000

45. [Ref. 74502] The file for one ESE student did not contain evidence that the student's General Education teacher participated in the development of the student's IEP. We propose the following adjustment:

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

46. [Ref. 74503] The English language proficiency of three students was not assessed and ELL Committees were not convened for two of the students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.4255	
130 ESOL	<u>(1.4255)</u>	.0000

47. [Ref. 74504] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.9916	
130 ESOL	<u>(1.9916)</u>	.0000

48. [Ref. 74505] School records did not demonstrate that the parents of one ELL student were notified of their child's ESOL placement. We propose the following adjustment:

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

49. [Ref. 74506] School records did not evidence that one Career Education 9-12 student who participated in OJT worked during the applicable reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.0700)</u>	(.0700)
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50. [Ref. 74507] The timecards for ten Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

300 Career Education 9-12	(.9710)	(.9710)
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51. [Ref. 74570] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.0675	
130 ESOL	(2.0675)	.0000

52. [Ref. 74571] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught courses that required certification in Technical 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	3.0656	
300 Career Education 9-12	(3.0656)	.0000
		<u>(1.0410)</u>

**Skyline Elementary School (#0751)**

53. [Ref. 75101] The file for one ESE student enrolled in the Gifted Program did not contain evidence that the student’s General Education teacher participated in the development of the student’s EP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

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

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

55. [Ref. 75103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Skyline Elementary School (#0751)** (Continued)

102 Basic 4-8	.4335	
130 ESOL	<u>(.4335)</u>	.0000

56. [Ref. 75104] 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	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**Dunbar High School (#0831)**

57. [Ref. 83101] The *ELL Student Plans* for two ESOL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.8575	
130 ESOL	<u>(.8575)</u>	.0000

58. [Ref. 83102] The English language proficiency of four ELL students was not assessed within 30 school days of the students' DEUSS anniversary dates and ELL Committees were not convened for three of the students by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.6840	
130 ESOL	<u>(1.6840)</u>	.0000

59. [Ref. 83103] School records did not evidence that two Career Education 9-12 students who participated in OJT worked during the applicable reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(.2338)</u>	<u>(.2338)</u>
		<u>(.2338)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Cape Coral Charter School (#4111)**

60. [Ref. 411101] One student was incorrectly reported in the ESOL Program. The student was assessed FES and was a competent English language reader and writer, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8698	
130 ESOL	<u>(.8698)</u>	.0000

61. [Ref. 411102] 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	.8698	
130 ESOL	<u>(.8698)</u>	.0000

62. [Ref. 411170/76/77] The parents of the students of three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL until February 1, 2017, which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 411170</u>		
102 Basic 4-8	.1694	
130 ESOL	<u>(.1694)</u>	.0000

<u>Ref. 411176</u>		
101 Basic K-3	1.2705	
130 ESOL	<u>(1.2705)</u>	.0000

<u>Ref. 411177</u>		
101 Basic K-3	1.0164	
130 ESOL	<u>(1.0164)</u>	.0000

63. [Ref. 411171] School personnel records for one teacher who held a temporary certificate in Elementary Education did not demonstrate that the teacher completed the GK requirements within 1 calendar year of the date of employment under the teacher's temporary certificate pursuant to Section 1012.56(7), Florida Statutes. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL until February 1, 2017, which was after the October 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.9645	
130 ESOL	<u>(2.9645)</u>	.0000

**Findings**

**Cape Coral Charter School (#4111)** (Continued)

64. [Ref. 411172] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.5494	
130 ESOL	<u>(1.5494)</u>	.0000

65. [Ref. 411173] 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	.8470	
130 ESOL	<u>(.8470)</u>	.0000

66. [Ref. 411174] The parents of the students of one out-of-field teacher were not notified of the teacher’s out-of-field status in Elementary Education and ESOL. We propose the following adjustment:

101 Basic K-3	.4235	
130 ESOL	<u>(.4235)</u>	.0000

67. [Ref. 411175] 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 English but taught courses that required certification in Reading and Social Science. We also noted that the parents of the students were not notified of the teacher’s out-of-field status in Reading and Social Science and were not notified of the teacher’s out-of-field status in ESOL until February 1, 2017, which was after the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	2.0280	
130 ESOL	<u>(2.0280)</u>	.0000
		<u>.0000</u>

**Christa McAuliffe Charter Elementary School (#4151)**

68. [Ref. 415170/71/72] Three teachers taught Primary Language Arts and Basic subject areas (Ref. 415171) to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the students were not  
*(Finding Continues on Next Page)*

**Findings**

**Christa McAuliffe Charter Elementary School (#4151)** (Continued)

notified of the teachers' out-of-field status and that one teacher (Ref. 415171) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 415170</u>		
101 Basic K-3	.3448	
130 ESOL	(.3448)	.0000
<u>Ref. 415171</u>		
102 Basic 4-8	.4439	
130 ESOL	(.4439)	.0000
<u>Ref. 415172</u>		
101 Basic K-3	.6896	
130 ESOL	(.6896)	.0000
		<u>.0000</u>

**Unity Charter School of Fort Myers (#4241)**

69. [Ref. 424103] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,950 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The variances ranged from 175 to 350 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

70. [Ref. 424101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.3804	
130 ESOL	(.3804)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Unity Charter School of Fort Myers (#4241) (Continued)**

71. [Ref. 424102] The *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. We also noted that the parents of the students were not notified of the students' ESOL placements. We propose the following adjustment:

102 Basic 4-8	.7969	
130 ESOL	<u>(.7969)</u>	.0000

72. [Ref. 424170/71/72/73/74] Five teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 424170</u>		
101 Basic K-3	2.1095	
130 ESOL	<u>(2.1095)</u>	.0000

<u>Ref. 424171</u>		
101 Basic K-3	2.2285	
130 ESOL	<u>(2.2285)</u>	.0000

<u>Ref. 424172</u>		
101 Basic K-3	.3999	
130 ESOL	<u>(.3999)</u>	.0000

<u>Ref. 424173</u>		
102 Basic 4-8	1.1250	
130 ESOL	<u>(1.1250)</u>	.0000

<u>Ref. 424174</u>		
101 Basic K-3	3.3752	
130 ESOL	<u>(3.3752)</u>	.0000

73. [Ref. 424175/76] Two teachers taught Primary Language Arts (Ref. 424175/76) and Basic subject areas (Ref. 424175) to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status and that one teacher (Ref. 424175) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 424175</u>		
102 Basic 4-8	1.4064	
130 ESOL	<u>(1.4064)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Unity Charter of Fort Myers (#4241) (Continued)**

Ref. 424176

101 Basic K-3

130 ESOL

.5334

(.5334)

.0000

.0000

**North Nicholas High School (#4242) Charter School**

74. [Ref. 424201] ELL Committees were not convened for three students and the English language proficiency of two of the students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12

130 ESOL

1.5772

(1.5772)

.0000

75. [Ref. 424202] One ELL student completed the course requirements for graduation prior to the October 2016 reporting survey period and was no longer eligible for FEFP funding. We propose the following adjustment:

103 Basic 9-12

130 ESOL

(.2000)

(.3000)

(.5000)

(.5000)

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

76. [Ref. 700601] More work hours were reported than were supported by the students' timecards for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12

(.3535)

(.3535)

(.3535)

**County Wide Exceptional Child Programs (#9450)**

77. [Ref. 945001] The teacher contact logs for two ESE students enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5

(.0754)

(.0754)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**County Wide Exceptional Child Programs (#9450) (Continued)**

78. [Ref. 945002] Our review of the reported FTE for one ESE student in the Hospital and Homebound Program disclosed that one course was incorrectly reported in the February 2017 reporting survey period. The student took the EOC assessment for this course and was appropriately reported in the June 2017 reporting survey period based on the student passing the EOC assessment for the course. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0080)</u>	<u>(.0080)</u>
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(.0834)

**Proposed Net Adjustment**

**(8.5970)**

## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that Lee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the CMW in students' course schedules are reported in accordance with the schools' bell schedules and FTE is accurately calculated based on the number of instructional hours provided; (2) IEPs and EPs are timely prepared and documentation of all required participants is maintained in the students' files; (3) 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 the assessments; (4) *ELL Student Plans* are timely prepared and maintained in students' files; (5) parents are timely notified of their children's ESOL placements; (6) students assessed as English language proficient are either exited from the ESOL Program or are retained based upon the placement recommendations of ELL Committees; (7) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (8) students are reported in the correct FEFP Programs for the correct amount of FTE as supported by the student's instructional schedule and documentation is on file to support that reporting; (9) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (10) FTE is accurately reported for students who have passed the EOC assessment but have not been previously enrolled in the course; (11) schedules for students concurrently enrolled in courses held on-campus and in the Hospital and Homebound Program are reported in the appropriate programs, for the correct number of instructional minutes, and the correct amount of FTE; (12) only students who are in membership and in attendance at least 1 day during the reporting survey periods are reported for FEFP funding and that reporting is supported by attendance records that have been retained in readily assessable files; (13) ESE students are reported in accordance with the students' *Matrix of Services* forms that are dated, timely completed, and maintained in the students' files; (14) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the homebound teachers' contact logs that are properly maintained; (15) 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; (16) parents are timely notified when their children are assigned to teachers teaching out of field; (17) out-of-field teachers earn the in-service training points required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (18) teachers who are issued temporary certificates timely pass the GK test.

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

## REGULATORY CITATIONS

### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

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

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

*FTE General Instructions 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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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Lee 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 Lee 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 Lee County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 89 schools other than charter schools, 26 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$166.7 million was provided through the FEFP to the District for the District-reported 91,152.35 unweighted FTE as recalibrated, which included 12,234.37 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 I*

<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>
1. Ray V. Pottorf Elementary School	1 through 4
2. Harns Marsh Elementary School	5
3. Lehigh Elementary School	6 and 7
4. Tice Elementary School	8
5. Island Coast High School	9 through 14
6. Cypress Lake High School	15 through 20
7. Harns Marsh Middle School	21 through 25
8. Riverdale High School	26 through 31
9. James Stephens International Academy	32 and 33
10. Cape Coral High School	34 through 37
11. Royal Palm Exceptional School Center	38 and 39
12. Spring Creek Elementary School	NA
13. Buckingham Exceptional Student Center	40
14. Estero High School	41 through 43
15. East Lee County High School	44 through 52
16. Skyline Elementary School	53 through 56
17. Dunbar High School	57 through 59
18. Cape Coral Charter School*	60 through 67
19. Christa McAuliffe Charter Elementary School*	68
20. Unity Charter School of Fort Myers*	69 through 73
21. North Nicholas High School*	74 and 75
22. Lee County Virtual Franchise	NA
23. Lee Virtual Instruction (Course Offerings)	76
24. Lee County Virtual Instruction Program	NA
25. County Wide Exceptional Child Programs	77 and 78

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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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 Lee 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 Lee 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>4</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>4</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  
October 9, 2018

# SCHEDULE F

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

Any student who is transported by the Lee County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be 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 (2,048) 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 (106,436) 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>
Teenage Parents and Infants	117
Hazardous Walking	3,722
IDEA – PK through Grade 12, Weighted	4,266
All Other FEFP Eligible Students	<u>98,331</u>
Total	<u>106,436</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 124 of 550 students in our student transportation test.<sup>5</sup>

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<sup>5</sup> For student transportation, the material noncompliance is composed of Findings 1, 6, 7, 8, and 9 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 550 of the 106,436 students reported as being transported by the District.	124	(116)
In conjunction with our general tests of student transportation we identified certain issues related to 53 additional students.	<u>53</u>	<u>(48)</u>
Totals	<u>177</u>	<u>(164)</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

Lee County District School Board (District) 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*.

### Students Transported Proposed Net Adjustments

### 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] Sufficient documentation was not maintained to support the reporting of 90 students in our test in the Hazardous Walking ridership category (45 students in the October 2016 and 45 in the February 2017 reporting survey periods). 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 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 the school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review (*Finding Continues on Next Page*)

**Findings**

Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding the DOE Hazardous Walking Site Review Checklist and a listing of hazardous walking locations for the 2016-17 school year, District management acknowledged that the District did not have evidence to support the criteria required by Section 1006.23, Florida Statutes, as revised. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

Hazardous Walking (45)

**February 2017 Survey**

90 Days in Term

Hazardous Walking (45) (90)

2. [Ref. 52] Our general tests disclosed that four students were not in membership during the October 2016 reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students (4) (4)

3. [Ref. 53] Our general tests disclosed that six students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. IEPs for four of the students had expired prior to the February 2017 reporting survey period; however, District records supported that the students lived more than 2 miles from their assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category. One student's IEP did not authorized ESY services and the student was not otherwise eligible for State transportation funding during the June 2017 reporting survey period. The 6th student's IEP was not available at the time of our examination and could not be subsequently located. However, the student lived more than 2 miles from the assigned school and was eligible for State transportation funding. We propose the following adjustments:

**February 2017 Survey**

90 Days in Term

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

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**June 2017 Survey**

9 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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4. [Ref. 54] Our general tests disclosed that seven students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in programs that did not require transportation services. Specifically, the students were enrolled in the Hospital and Homebound Program receiving one-on-one instruction in the home (five students) or in the Home Education Program in which the students were being homeschooled (two students) during the reporting survey periods. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(5)	
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**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	(7)
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5. [Ref. 55] Our general tests disclosed that District records did not evidence the ridership of 36 students reported on general-purpose transportation (city buses). We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(18)	
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**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(18)	(36)
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6. [Ref. 56] The IEPs to support that the two ESE students in our test were correctly reported in the IDEA - PK through Grade 12, Weighted ridership category were not available at the time of our examination and could not be subsequently located. District records did not demonstrate that the students were otherwise eligible for State transportation funding. We propose the following adjustment:

**July 2016 Survey**

6 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(2)
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**Findings**

7. [Ref. 57] Nineteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category (17 students) or in the All Other FEFP Eligible Students ridership category (2 students). The IEPs for 14 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and the IEPs for 5 students did not authorize ESY services. District records demonstrated that 8 of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2016 Survey**

6 Days in Term

IDEA - PK through Grade 12, Weighted (2)

**October 2016 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (4)

All Other FEFP Eligible Students 4

**February 2017 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (5)

All Other FEFP Eligible Students 4

**June 2017 Survey**

9 Days in Term

IDEA - PK through Grade 12, Weighted (6)

All Other FEFP Eligible Students (2) (11)

8. [Ref. 58] Ten students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were reported based on their IDEA status; however, the students' IEPs did not specify a requirement for transportation services. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**July 2016 Survey**

6 Days in Term

All Other FEFP Eligible Students (3)

**June 2017 Survey**

9 Days in Term

All Other FEFP Eligible Students (7) (10)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

9. [Ref. 59] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**July 2016 Survey**

24 Days in Term

All Other FEFP Eligible Students (1)

**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**June 2017 Survey**

26 Days in Term

All Other FEFP Eligible Students (1) (3)

**Proposed Net Adjustment**

**(164)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Lee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain as required by Section 1006.23, Florida Statutes; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) IEPs are maintained in readily-accessible files and students reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs and are transported on a school bus; (4) appropriate documentation is retained to support the reporting of students utilizing city buses; (5) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; (6) only ESE students whose IEPs authorize ESY services are reported for State transportation funding in the summer reporting survey periods; (7) only ESE students whose IEPs indicate a specific need for special transportation services are reported for State transportation funding in an IDEA category; and (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools.

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 Lee County District School Board 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 Lee County

For the fiscal year ended June 30, 2017, the District received \$22.3 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	160	379	1,767
October 2016	861	52,708	2,028
February 2017	861	52,937	2,049
June 2017	<u>166</u>	<u>412</u>	<u>2,316</u>
Totals	<u>2,048</u>	<u>106,436</u>	<u>8,160</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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THE SCHOOL DISTRICT OF LEE COUNTY  
2855 COLONIAL BLVD. ♦ FORT MYERS, FLORIDA 33966 ♦ WWW.LEESCHOOLS.NET

October 9, 2018

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

Attn: J. David Hughes

Dear Ms. Norman,

This letter is in response to the FY17 Preliminary and Tentative Audit Report for the School District Lee County's full time equivalent (FTE) and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. The School District of Lee County strives for accuracy in all of our reporting, and takes seriously the feedback offered through this audit. The auditors who worked in our district displayed the utmost professionalism and courtesy during their time working with us.

In examining the results of the Preliminary and Tentative Audit Reports, the District is not in disagreement with any of the findings, and acknowledge that there are opportunities for improvement and we are working towards that goal

After receiving our audit findings we examined the District's current processes around those areas and have made appropriate changes and provided additional training to staff as needed. In the District's 2017 audit the following areas were identified as weakness for Lee County and we have listed the corrective actions that are being made in order to increase our reporting accuracy:

- (1) Class Minutes Weekly (CMW) The District has generated a new report (ID163) that is being sent to schools that show individual students FTE values greater than .80 to use as a check of the students scheduled minutes.
- (2) IEP's & EP's timely with required participants Information has been shared in writing at staffing specialist meetings and department head meetings related to requirements of IEP's and participants to include the general education teacher or procedures for excusal. Quarterly monitoring of random sampling is also being done.

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VISION: TO BE A WORLD-CLASS SCHOOL SYSTEM

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|--|--|
| (3) ESOL students beyond 3 years timely assessed   | An ESOL Handbook was developed for ESOL Contacts, ESOL Administrators, and Information Specialists in an effort to provide the most current information related to compliance with the META Consent Decree and school record keeping. The handbook was sent to all schools in early August. ESOL Tasks will continue to be sent to all ESOL Contacts and ESOL Administrators each month. This document lists the compliance tasks due for the month. The document also provides links to information for each of the tasks. The ESOL Administrator initials each box to acknowledge that the task was completed in a timely manner and returns the document to the ESOL Department for documentation. Our ESOL Compliance Specialists will conduct onsite mock audits in schools to support positive changes and assist with record keeping. Each visit is followed with a report to the school principal. The ESOL Compliance Specialists will follow-up on the correction of the findings. |
| (4) ELL Plans timely prepared and maintained   | Same As 3  |
| (5) Parent notification of ESOL Placement  | Same As 3  |
| (6) English language proficient students exited program                                      | Same As 3  |
| (7) OJT reported in accordance with timecards  | Our Career Education department has met with all OJT teachers, Assistant Principals, School Counselors and Information Specialist to assure that students are only reported if they work the required time and the timecards are now to be housed in the Cum Room with the other student records.  |
| (8) Students reported in correct programs as supported by documentation and student schedule | Same as 1 and 13   |
| (9) ELL students not reported more than 6 years in ESOL                                      | Same as 3  |
| (10) FTE for EOC assessments for students not enrolled in course                             | Our IS department is now reviewing the information to assure that the student did not take the course prior to adding them to the state file   |

- |      |   |   |
|------|---|---|
| (11) | Hospital Homebound reported in appropriate courses      | Information has been shared in writing to information specialists of matrix reporting for dual H/H students.  |
| (12) | Students in attendance at least one day                 | Discussions at Information Specialist workshop of attendance requirements.  |
| (13) | ESE students reported in accordance to Matrix           | Information shared in writing at staffing specialist meetings and department head meetings regarding record keeping and reporting of correct matrix number on data reporting forms. Quarterly monitoring of random sampling is also being done.   |
| (14) | Hospital Homebound reported for appropriated minutes    | At H/H teacher contact meeting, provide written information related to requirements for turning in H/H logs. Procedures for Contact documents logged in upon arrival and Coordinator notified of missing logs within two weeks implemented.   |
| (15) | Teachers properly certified or approval of out of field | The district will work to improve procedures and increase compliance monitoring to verify all out of field teachers are approved by the School Board prior to the FTE survey  |
| (16) | Parent notification of Out of Field teachers            | Appropriate departments will work collaboratively with schools to increase compliance monitoring for employees to verify they are completing required training and/or coursework within the appropriate training timeline, and to ensure the parents of students are notified of the teacher's out of field status in a timely manner |
| (17) | Out of Field in-service required                        | Same as 16  |
| (18) | Temporary Certificate teachers pass GK timely           | This finding was at one of our Charter schools who has a process in place whereby HR discusses the need to pass the GK within 1 calendar year upon hiring the employee and will follow up with their teachers on a quarterly basis to assure that they are following through.   |

**TRANSPORTATION CORRECTIVE ACTION**

- |     |  |   |
|-----|--|---|
| (1) | District and local government jointly inspect/document hazardous locations | A committee comprised of the school district, state and local government, law enforcement and the metropolitan planning organization has been established to review all hazardous walking conditions. |
| (2) | Report only students in membership   | Drivers will be re-trained in proper reporting procedures during the summer training institutes.  |
| (3) | IEPs maintained  | Same as 6 below   |

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|---|--|
| (4) Appropriate documentation for city buses                                  | The charter school that this finding was for has since closed and we were not able to get the required documentation. The Transportation Department in conjunction with our Grants and Program Development office have met to discuss policy and procedures that are to be in place for accurate record keeping for charter school transportation. |
| (5) Report correct ridership category   | The ESE Department has revised their processes to ensure that the IEPs are reviewed thoroughly and corrected to reflect the specific reasons special transportation is required for a particular student.  |
| (6) IEPs required for students reported under ESY                             | Training for all teachers writing IEPs to ensure the reason for special transportation is included on all IEPs. IEPs will be required by the Transportation department prior to setting up transportation for the students. IEPs will be monitored by random sample when new ISTs are generated  |
| (7) IEPs required for students reported under ESE                             | Same As Above  |
| (8) Distance from home to school is verified prior to students being reported | This was a unique circumstance where a contracted school moved during the school year. In the future if this occurs our routing office will review all student ridership to assure that they are meeting the requirements  |

Since the FY17 Audit two of the Charter Schools that were audited have since closed their doors, Unity Charter School of Fort Myers and Pivot Charter school. Both of these charter schools had findings which will mean losses to the District based on their inaccurate reporting of students or missing documentation. We respectfully request that the loss of the Weighted FTE for ESOL students (UFTE 12.3552) from Unity Charter and the 36 students that were reported for Transportation from Pivot Charter that did not have the proper documentation be waived as the District has no re-course to get these funds back from the closed charter schools. We appreciate any help that can be provided in this request so that the remainder of our students are not losing funding due to the closer of these charter schools.

We thank you for the opportunity to share our corrective actions to assure that we report as accurately as possible. We will be more than happy to provide any additional information that may be needed.

Sincerely,



Gregory K. Adkins, Ed. D.  
Superintendent