

**ST. LUCIE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2017



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2016-17 fiscal year, E. Wayne Gent served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Deborah Hawley	1
Carol Hilson	2
Dr. Donna Mills, Vice Chair from 11-22-16	3
Kathryn Hensley, Chair through 11-21-16	4
Troy Ingersoll, Chair from 11-22-16 Vice Chair through 11-21-16	5

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

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

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

[FLAuditor.gov](http://FLAuditor.gov)

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

**State of Florida Auditor General**

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

**ST. LUCIE COUNTY DISTRICT SCHOOL BOARD**  
**TABLE OF CONTENTS**

Page  
No.

SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment .....	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments .....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	11
Findings.....	11
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	22
NOTES TO SCHEDULES.....	25
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>28</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	31
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	33
Findings.....	33
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	39
NOTES TO SCHEDULES.....	40
MANAGEMENT’S RESPONSE .....	41

# ST. LUCIE COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

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

## SUMMARY

---

SUMMARY OF ATTESTATION EXAMINATION
------------------------------------

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5 and student transportation, the St. Lucie County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 19 of the 173 teachers in our test. Twenty (12 percent) of the 173 teachers in our test taught at charter schools and 6 (32 percent) of the 19 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 10 of the 57 students in our ESE Support Levels 4 and 5 test. One (2 percent) of the 57 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (10 percent) of the 10 students with exceptions attended charter schools
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 104 of the 423 students in our student transportation test, in addition to 31 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 40 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 36.2356 (35.6356 applicable to District schools other than charter schools and .6000 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 55.2061 (50.5578 applicable to District schools other than charter schools and 4.6483 applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 96 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 \$229,696 (negative 55.2061 times \$4,160.71), of which \$210,356 is applicable to District schools other than charter schools and \$19,340 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 St. Lucie 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 St. Lucie County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 4 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$132.3 million was provided through the FEFP to the District for the District-reported 39,579.80 unweighted FTE as recalibrated, which included 3,185.21 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 \$9.5 million for student transportation as part of the State funding through the FEFP.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the St. Lucie County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the 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 teachers and students in our Exceptional Student Education Support Levels 4 and 5 test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5, the St. Lucie 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

---

<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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5. 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 15, 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 St. Lucie County District School Board (District) reported to the DOE 39,579.80 unweighted FTE as recalibrated, which included 3,185.21 unweighted FTE as recalibrated for charter schools, at 43 District schools other than charter schools, 4 charter schools, 1 cost center, and 4 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 (52) 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 (13,859) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 10 of the 57 students in our ESE Support Levels 4 and 5 test.<sup>2</sup> One (2 percent) of the 57 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (10 percent) of the 10 students with exceptions 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	51	14	10,889	147	0	30,876.3100	110.9546	9.3571
Basic with ESE Services	52	15	1,589	90	3	5,581.1100	71.8337	(6.2577)
ESOL	41	11	1,278	261	24	2,126.2100	172.1900	(32.3198)
ESE Support Levels 4 and 5	25	7	103	57	10	148.1500	25.4760	(3.8226)
Career Education 9-12	10	0	0	0	0	848.0200	.0000	(3.1926)
All Programs	52	15	<u>13,859</u>	<u>555</u>	<u>37</u>	<u>39,579.8000</u>	<u>380.4543</u>	<u>(36.2356)</u>

<sup>2</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 21, 23, 34, 37, 38, and 39 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (612, of which 546 are applicable to District schools other than charter schools and 66 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 19 of the 173 teachers in our test.<sup>3</sup> Twenty (12 percent) of the 173 teachers in our test taught at charter schools and 6 (32 percent) of the 19 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.

---

<sup>3</sup> For teachers, the material noncompliance is composed of Findings 2, 6, 12, 16, 17, 18, 22, 24, 25, 27, 30, 31, 32, 33, 35, 36, and 40 on *SCHEDULE D.*

# 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	4.0125	1.103	4.4258
102 Basic 4-8	8.7995	1.000	8.7995
103 Basic 9-12	(12.7461)	1.001	(12.7588)
111 Grades K-3 with ESE Services	(.0377)	1.103	(.0416)
112 Grades 4-8 with ESE Services	(.8960)	1.000	(.8960)
113 Grades 9-12 with ESE Services	(5.3240)	1.001	(5.3293)
130 ESOL	(23.0286)	1.194	(27.4961)
254 ESE Support Level 4	(1.8424)	3.607	(6.6455)
255 ESE Support Level 5	(1.3802)	5.376	(7.4200)
300 Career Education 9-12	(3.1926)	1.001	(3.1958)
Subtotal	(35.6356)		(50.5578)

<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	3.6776	1.103	4.0564
102 Basic 4-8	4.5636	1.000	4.5636
103 Basic 9-12	1.0500	1.001	1.0510
130 ESOL	(9.2912)	1.194	(11.0937)
255 ESE Support Level 5	(.6000)	5.376	(3.2256)
Subtotal	(.6000)		(4.6483)

<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	7.6901	1.103	8.4822
102 Basic 4-8	13.3631	1.000	13.3631
103 Basic 9-12	(11.6961)	1.001	(11.7078)
111 Grades K-3 with ESE Services	(.0377)	1.103	(.0416)
112 Grades 4-8 with ESE Services	(.8960)	1.000	(.8960)
113 Grades 9-12 with ESE Services	(5.3240)	1.001	(5.3293)
130 ESOL	(32.3198)	1.194	(38.5898)
254 ESE Support Level 4	(1.8424)	3.607	(6.6455)
255 ESE Support Level 5	(1.9802)	5.376	(10.6456)
300 Career Education 9-12	(3.1926)	1.001	(3.1958)
Total	(36.2356)		(55.2061)

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

# SCHEDULE C

---

## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Districtwide</u>	<u>Proposed Adjustments (1)</u>		<u>Balance Forward</u>
		<u>#0040</u>	<u>#0051</u>	
101 Basic K-3	.....	1.3535	.7914	2.1449
102 Basic 4-8	.....	.....	.8227	.8227
103 Basic 9-12	(22.7123)	.....	.....	(22.7123)
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(5.2519)	.....	.....	(5.2519)
130 ESOL	(.7507)	(1.3535)	(1.6141)	(3.7183)
254 ESE Support Level 4	(.2522)	.....	.....	(.2522)
255 ESE Support Level 5	(.0925)	.....	.....	(.0925)
300 Career Education 9-12	<u>(3.1926)</u>	<u>.....</u>	<u>.....</u>	<u>(3.1926)</u>
Total	<u>(32.2522)</u>	<u>.0000</u>	<u>.0000</u>	<u>(32.2522)</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>#0071</u>	<u>#0141</u>	<u>#0201</u>	<u>#0261</u>	
101	2.1449	.....	.8475	.....	.3955	3.3879
102	.8227	.....	6.4169	.....	1.4065	8.6461
103	(22.7123)	.....	.....	8.9580	.....	(13.7543)
111	.0000	(.0377)	.....	.....	.....	(.0377)
112	.0000	.....	(1.0000)	.....	.....	(1.0000)
113	(5.2519)	.....	.....	.....	.....	(5.2519)
130	(3.7183)	.....	(6.2644)	(9.4577)	(1.8020)	(21.2424)
254	(.2522)	.....	.....	.....	.....	(.2522)
255	(.0925)	.....	.....	.....	(.4001)	(.4926)
300	<u>(3.1926)</u>	.....	.....	.....	.....	<u>(3.1926)</u>
Total	<u>(32.2522)</u>	<u>(.0377)</u>	<u>.0000</u>	<u>(.4997)</u>	<u>(.4001)</u>	<u>(33.1897)</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>#0351</u></b>	<b><u>#0401</u></b>	<b><u>#0711*</u></b>	<b><u>#0712*</u></b>	
101	3.3879	.6246	.....	3.6776	.....	7.6901
102	8.6461	.1534	.....	4.5636	.....	13.3631
103	(13.7543)	.....	.6750	.....	1.0500	(12.0293)
111	(.0377)	.....	.....	.....	.....	(.0377)
112	(1.0000)	.4125	.....	.....	.....	(.5875)
113	(5.2519)	.....	.....	.....	.....	(5.2519)
130	(21.2424)	(.7780)	(.6750)	(8.2412)	(1.0500)	(31.9866)
254	(.2522)	.....	.....	.....	.....	(.2522)
255	(.4926)	(.4125)	.....	.....	(.6000)	(1.5051)
300	<u>(3.1926)</u>	.....	.....	.....	.....	<u>(3.1926)</u>
Total	<u>(33.1897)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6000)</u>	<u>(33.7897)</u>

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

\*Charter School

<b>No. Program</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>		<b>Total</b>
		<b><u>#5011</u></b>	<b><u>#7004</u></b>	
101 Basic K-3	7.6901	.....	.....	7.6901
102 Basic 4-8	13.3631	.....	.....	13.3631
103 Basic 9-12	(12.0293)	.....	.3332	(11.6961)
111 Grades K-3 with ESE Services	(.0377)	.....	.....	(.0377)
112 Grades 4-8 with ESE Services	(.5875)	(.3085)	.....	(.8960)
113 Grades 9-12 with ESE Services	(5.2519)	(.0721)	.....	(5.3240)
130 ESOL	(31.9866)	.....	(.3332)	(32.3198)
254 ESE Support Level 4	(.2522)	(1.5902)	.....	(1.8424)
255 ESE Support Level 5	(1.5051)	(.4751)	.....	(1.9802)
300 Career Education 9-12	<u>(3.1926)</u>	.....	.....	<u>(3.1926)</u>
<b>Total</b>	<b><u>(33.7897)</u></b>	<b><u>(2.4459)</u></b>	<b><u>.0000</u></b>	<b><u>(36.2356)</u></b>

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

# SCHEDULE D

---

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

### Overview

St. Lucie 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

*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.*

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

#### Districtwide – Reporting of Class Minutes Weekly

1. [Ref. 101] Our examination of the District's instructional calendar disclosed that six schools (two of the schools were in our test) did not provide to 12th-grade students the 180 days of instruction, or the 900-hour equivalent, required by Section 1011.60(2), Florida Statutes, SBE Rule 6A-1.045111, FAC, and the DOE *FTE General Instructions 2016-17*, pages 1 and 2. Specifically, we noted that 12th-grade students were released from school on May 18, 2017, which was 11 days prior to the last day of school for the rest of the student population. The early release of the 12th-grade students resulted in an overstatement of the FTE reported for 2,701 students (3 students were in our Basic test, 5 students were in our Basic with ESE Services test, 7 students were in our ESOL test, and 6 students were in our ESE Support Levels 4 and 5 test).

The students' FTE should have been reported based on the actual hours of instruction provided for the number of days the schools were in session. Our recalculation of the FTE and hours of instruction disclosed that the course schedules for the 2,701 students supported between 875.37 and 898.23 of the required 900 hours of instruction (or between .9726 and .9980 total FTE) rather than 1.0000 FTE for the 2016-17 school year, resulting in a reported overstatement of 32.2523 FTE.

Accordingly, we propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

103 Basic 9-12	(22.7123)	
113 Grades 9-12 with ESE Services	(5.2519)	
130 ESOL	(.7507)	
254 ESE Support Level 4	(.2522)	
255 ESE Support Level 5	(.0925)	
300 Career Education 9-12	<u>(3.1926)</u>	<u>(32.2522)</u>
		<u>(32.2522)</u>

**Weatherbee Elementary School (#0040)**

2. [Ref. 4070] One teacher who taught Language Arts to ELL students was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher’s out of field status in ESOL. We propose the following adjustment:

101 Basic K-3	1.3535	
130 ESOL	<u>(1.3535)</u>	<u>.0000</u>
		<u>.0000</u>

**Fort Pierce Magnet School of The Arts (#0051)**

3. [Ref. 5101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.6166	
130 ESOL	<u>(.6166)</u>	<u>.0000</u>

4. [Ref. 5102] The letter notifying the parents of one student’s ESOL placement was not dated and documentation was not available to evidence that the notification was made timely (i.e., prior to the reporting survey period). We propose the following adjustment:

101 Basic K-3	.7914	
130 ESOL	<u>(.7914)</u>	<u>.0000</u>

5. [Ref. 5103] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.0687	
130 ESOL	<u>(.0687)</u>	<u>.0000</u>

**Findings**

**Fort Pierce Magnet School of The Arts (#0051)** (Continued)

6. [Ref. 5170] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1374	
130 ESOL	<u>(.1374)</u>	<u>.0000</u>
		<u>.0000</u>

**St. Lucie Elementary School (#0071)**

7. [Ref. 7101] One part-time ESE student was not in attendance during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0377)</u>	<u>(.0377)</u>
		<u>(.0377)</u>

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

8. [Ref. 14101] The file containing the meeting participants signature page associated with one ESE student’s IEP 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>	<u>.0000</u>

9. [Ref. 14102] The *ELL Student Plan* for one ELL student was not reviewed and updated until February 1, 2017, which was after the October 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4207	
130 ESOL	<u>(.4207)</u>	<u>.0000</u>

10. [Ref. 14103] 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	.4268	
130 ESOL	<u>(.4268)</u>	<u>.0000</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

11. [Ref. 14104] The *ELL Student Plans* and notifications to parents of their children’s ESOL placements were not available for two students at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.2294	
130 ESOL	<u>(1.2294)</u>	.0000

12. [Ref. 14170] One teacher taught Primary Language Arts to 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 until January 10, 2017, which was after the October 2016 reporting survey period. We also noted that the teacher had earned only 60 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:

102 Basic 4-8	4.1875	
130 ESOL	<u>(4.1875)</u>	.0000
		<u>.0000</u>

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

13. [Ref. 20101] One ELL student was not in attendance during the February 2017 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

103 Basic 9-12	(.1388)	
130 ESOL	<u>(.3609)</u>	(.4997)

14. [Ref. 20102] ELL Committees for seven ELL students were not convened by October 1 (two students) or within 30 school days prior to the DEUSS anniversary dates (five 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 three of the students were not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.5426	
130 ESOL	<u>(2.5426)</u>	.0000

15. [Ref. 20103] The English language proficiency was not assessed to support one student’s initial placement in the ESOL Program. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

103 Basic 9-12	.7218	
130 ESOL	<u>(.7218)</u>	.0000

16. [Ref. 20170] 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:

103 Basic 9-12	1.9786	
130 ESOL	<u>(1.9786)</u>	.0000

17. [Ref. 20171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English C but taught a course that required English 1. 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	1.4328	
130 ESOL	<u>(1.4328)</u>	.0000

18. [Ref. 20173/74] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 20173</u>		
103 Basic 9-12	1.2515	
130 ESOL	<u>(1.2515)</u>	.0000

<u>Ref. 20174</u>		
103 Basic 9-12	1.1695	
130 ESOL	<u>(1.1695)</u>	.0000

(.4997)

**Northport K-8 School (#0261)**

19. [Ref. 26101] An ELL Committee for one ELL student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.5616	
130 ESOL	<u>(.5616)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Northport K-8 School (#0261)** (Continued)

20. [Ref. 26102] The English language proficiency of one ELL student was not assessed when the student enrolled in the District to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.3955	
130 ESOL	<u>(.3955)</u>	.0000

21. [Ref. 26103] One ESE student enrolled in the Hospital and Homebound Program was also reported for on-campus instruction during the February 2017 reporting survey period; however, the student was not scheduled for any alternative placement and was scheduled only for homebound instruction during the reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4001)</u>	(.4001)
-------------------------	----------------	---------

22. [Ref. 26170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.8449	
130 ESOL	<u>(.8449)</u>	<u>.0000</u>
		<u>(.4001)</u>

**Oak Hammock K-8 School (#0351)**

23. [Ref. 35101] A portion of the course schedule for one ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon the student’s enrollment in the Hospital and Homebound Program. The on-campus courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4125	
255 ESE Support Level 5	<u>(.4125)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Oak Hammock K-8 School (#0351)** (Continued)

24. [Ref. 35171] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1534	
130 ESOL	<u>(.1534)</u>	.0000

25. [Ref. 35172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until January 2, 2017, which was after the October 2016 reporting survey period. We propose the following adjustment

101 Basic K-3	.6246	
130 ESOL	<u>(.6246)</u>	.0000
		<u>.0000</u>

**St. Lucie West Centennial High School (#0401)**

26. [Ref. 40101] One student was incorrectly reported in the ESOL Program. The letter used to notify parents of their child’s ESOL placement indicated that ESOL placement was not recommended. We propose the following adjustment:

103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000

27. [Ref. 40170/71] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 40170</u>		
103 Basic 9-12	.2250	
130 ESOL	<u>(.2250)</u>	.0000

<u>Ref. 40171</u>		
103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000
		<u>.0000</u>

**Findings**

**Renaissance Charter School of St. Lucie (#0711)**

28. [Ref. 71101] Student course schedules were incorrectly reported for elementary students. The daily instructional schedule supported 1,800 CMW for elementary students and met the minimum reporting of CMW; however, the students' course schedules were reported for 2,100 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 daily instructional schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

29. [Ref. 71102] ELL Committees for five ELL students were not convened by October 1 (four students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, School records did not demonstrate that the English language proficiency of one of the students was assessed within 30 school days from the student's anniversary date and did not evidence that the *ELL Student Plan* was completed for another one of the students. We propose the following adjustment:

102 Basic 4-8	2.4728	
130 ESOL	<u>(2.4728)</u>	.0000

30. [Ref. 71170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter 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:

101 Basic K-3	.4046	
130 ESOL	<u>(.4046)</u>	.0000

31. [Ref. 71173] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 240 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Renaissance Charter School of St. Lucie (#0711)** (Continued)

101 Basic K-3	3.2730	
130 ESOL	<u>(3.2730)</u>	.0000

32. [Ref. 71174] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.6811	
130 ESOL	<u>(.6811)</u>	.0000

33. [Ref. 71175] One teacher taught Language Arts to classes that included ELL students but had earned only 60 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 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	1.4097	
130 ESOL	<u>(1.4097)</u>	<u>.0000</u>
		<u>.0000</u>

**Somerset College Preparatory Academy (#0712) Charter School**

34. [Ref. 71201] One ESE student enrolled in the Hospital and Homebound Program was also reported for on-campus instruction during the February 2017 reporting survey period; however, the student was not scheduled for any alternative placement and was only scheduled for homebound instruction during the reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.6000)</u>	(.6000)
-------------------------	----------------	---------

35. [Ref. 71270] One teacher taught Reading and English to classes that included ELL students but was not properly certified to teach ELL students and was 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 teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.7750	
130 ESOL	<u>(.7750)</u>	.0000

**Findings**

**Somerset College Preparatory Academy (#0712) Charter School** (Continued)

36. [Ref. 71271] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2750	
130 ESOL	<u>(.2750)</u>	<u>.0000</u>
		<u>(.6000)</u>

**Homebound Program (#5011)**

37. [Ref. 501101] The homebound instructors’ contact logs for five 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:

113 Grades 9-12 with ESE Services	(.0721)	
255 ESE Support Level 5	<u>(.4251)</u>	(.4972)

38. [Ref. 501102] One ESE student enrolled in the Hospital and Homebound Program was reported for more instructional time than was scheduled on the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0500)</u>	(.0500)
-------------------------	----------------	---------

39. [Ref. 501103] Our examination of the School’s attendance record keeping procedures disclosed that adequate procedures were not always in place to ensure the complete and accurate reporting of students’ attendance (one student was in our Basic with ESE services test and one student was in our ESE Support Levels 4 and 5 test). Students reported in the School were provided services from a residential facility located outside St. Lucie County (Carlton Palms Educational Center in Lake County). Our examination of Carlton Palms’ activity schedules for each student disclosed that students were scheduled for 3.5 to 7 hours of educational instruction daily. However, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (pages 6 through 11), Carlton Palms did not maintain attendance records completed by teachers and the students’ attendance was not consistently recorded in the District’s automated attendance software system (Skyward). We were provided Excel schedules (*Finding Continues on Next Page*)

**Findings**

**Homebound Program (#5011)** (Continued)

prepared for purposes of billing the District that indicated the students slept at the facility and were in attendance during the entire reporting survey periods, including weekends. However, the Excel schedules did not evidence that the students attended classes. We also noted the *Matrix of Services* form for one of the students for the October 2016 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.3085)	
254 ESE Support Level 4	<u>(1.5902)</u>	<u>(1.8987)</u>
		<u>(2.4459)</u>

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

*In his written response, the Superintendent stated that the District does not agree with this finding and that the District feels it has “met the requirement for recording attendance for these two students who were residentially placed based on the information that was shared with [the District] from the residential facility.” The Superintendent further stated that “the students were in attendance each day at the facility as reported by the documents returned to the District utilizing their (Carlton Palms) recordkeeping procedures.” The documentation provided by the District for our review consisted of Daily Attendance Logs that only indicated daily whether the students slept at the facility and Daily Activity Schedules that indicated the established instructional schedules for the students. Neither of these documents provided evidence that the students were in attendance for instructional purposes on any days during the reporting survey periods. As such, our finding stands as presented.*

**Mosaic Digital Academy Upper School (#7004)**

(St. Lucie Virtual Franchise)

40. [Ref. 700470] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3332	
130 ESOL	<u>(.3332)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net Adjustment**

**(36.2356)**

## SCHEDULE E

---

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

#### RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported for FTE based on the hours of instruction provided as determined by the CMW indicated on each school's bell schedule for the number of days of instruction as documented on the District's calendar, including 12th grade students; (2) only students who are in membership during the survey week and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (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 these assessments; (4) *ELL Student Plans* are timely prepared and are retained in the students' files; (5) ELL student files are readily available and contain proper documentation to support the students' ESOL reporting; (6) parents are timely notified of their children's ESOL placements and the notification indicates that the students were recommended for placement in the ESOL Program; (7) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (8) all required participants are involved in the development of students' IEPs or EPs and documentation of this participation is maintained in the students' files; (9) students are reported in the Hospital and Homebound Program for the instructional time as scheduled by the students' IEPs and supported by the homebound teachers' contact logs that are properly maintained; (10) schedules for students concurrently enrolled 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; (11) teachers' attendance taking is monitored to ensure that attendance is timely recorded and documentation of the teachers who submitted attendance is retained; (12) there is evidence that the *Matrix of Services* forms have been reviewed or updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (13) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (14) parents are timely notified when their children are assigned to teachers teaching out of field and the notifications indicate the teachers' out-of-field subject areas; and (15) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-6.0907 and 6A-1.0503, FAC, and the teachers' in-service training timelines.

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

## REGULATORY CITATIONS

### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

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

*FTE General Instructions 2016-17*

### **Attendance**

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

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

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

*FTE General Instructions 2016-17*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

### **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

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

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

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

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

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

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

### **Career Education On-The-Job Attendance**

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

### **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2016-17*

## **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2015 Edition)*

## **Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

## **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

## **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

---

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
---

A summary discussion of the significant features of the St. Lucie 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 St. Lucie 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 St. Lucie County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 4 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$132.3 million was provided through the FEFP to the District for the District-reported 39,579.80 unweighted FTE as recalibrated, which included 3,185.21 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*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
--

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

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Class Minutes Weekly	1
1. Weatherbee Elementary School	2
2. Fort Pierce Magnet School of The Arts	3 through 6
3. St. Lucie Elementary School	7
4. Samuel S. Gaines Academy K-8 School	8 through 12
5. Fort Pierce Westwood High School	13 through 18
6. Northport K-8 School	19 through 22
7. Oak Hammock K-8 School	23 through 25
8. St. Lucie West Centennial High School	26 and 27
9. Renaissance Charter School of St. Lucie*	28 through 33
10. Somerset College Preparatory Academy*	34 through 36
11. Homebound Program	37 through 39
12. St. Lucie Virtual Instruction Program	NA
13. Mosaic Digital Academy Upper School (St. Lucie Virtual Franchise)	40
14. Mosaic Digital Academy Pt St. Lucie Virtual Instruction (Course Offerings)	NA
15. Mosaic Digital Academy Lower School	NA

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the St. Lucie County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of 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 St. Lucie 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*

---

<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 15, 2018

## SCHEDULE F

---

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

Any student who is transported by the St. Lucie County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be 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 (680) 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 (43,693) 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	6
Hazardous Walking	1,282
IDEA – PK through Grade 12, Weighted	2,253
All Other FEFP Eligible Students	<u>40,152</u>
Total	<u>43,693</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 104 of 423 students in our student transportation test.<sup>5</sup>

---

<sup>5</sup> For student transportation, the material noncompliance is composed of Findings 6, 7, 8, 9, 10, 11, and 12 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)	-	-
Our tests included 423 of the 43,693 students reported as being transported by the District.	-	104	(65)
In conjunction with our general tests of student transportation we identified certain issues related to 31 additional students.	<u>-</u>	<u>31</u>	<u>(31)</u>
Totals	<u>(4)</u>	<u>135</u>	<u>(96)</u>

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

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

# SCHEDULE G

## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

St. Lucie 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.*

- [Ref. 51] The number of DIT for 31 students in the June 2017 reporting survey period was not reported in accordance with the supporting instructional schedules and program participation. The students were reported for 20 DIT; however, the District’s summer instructional calendar supported 19 DIT. We propose the following adjustments:

**June 2017 Survey**

20 Days in Term

All Other FEFP Eligible Students (31)

19 Days in Term

All Other FEFP Eligible Students 31 0

- [Ref. 52] The reported number of buses in operation was overstated by four buses in the October 2016 (two buses) and the June 2017 (two buses) reporting survey periods. Also, transportation records did not evidence that one student in the June 2017 reporting survey period was provided transportation. We propose the following adjustments:

**October 2016 Survey**

Number of Buses in Operation (2)



**Findings**

6. [Ref. 56] The IEPs for 19 students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. However, 18 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The other student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**July 2016 Survey**

30 Days in Term

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

**October 2016 Survey**

90 Days in Term

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

**February 2017 Survey**

90 Days in Term

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

**June 2017 Survey**

15 Days in Term

IDEA - PK through Grade 12, Weighted	(7)
All Other FEFP Eligible Students	<u>7</u> (1)

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

*In his written response, the Superintendent stated that the District disagrees with this finding and indicated that the IEPs for two students “clearly indicate specialized transportation as a need and the reason it is needed for the student.” While the IEPs indicate a need, the reason given was for safety. However, safety is a measure that is applicable to all students and is not specific to the students’ disabilities as required for a weighted classification. As such, we believe that the IEPs did not evidence that the need or reason was specifically related to the students’ disabilities. Accordingly, our finding stands as presented.*

7. [Ref. 57] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category in the October 2016 reporting survey period. The student was not enrolled in the Teen Parent Program until after the October 2016 reporting survey period. We propose the following adjustment:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**October 2016 Survey**

90 Days in Term

Teenage Parents and Infants	(1)	(1)
-----------------------------	-----	-----

8. [Ref. 58] Twenty-one students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 or more miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

Hazardous Walking	(14)	
All Other FEFP Eligible Students	14	

**February 2017 Survey**

90 Days in Term

Hazardous Walking	(7)	
All Other FEFP Eligible Students	<u>7</u>	0

9. [Ref. 59] District records did not support the reporting of 54 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and 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 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.

The District did not maintain any checklists, but instead maintained an Excel spreadsheet of the hazards that were previously included in the DOE database. On April 13, 2017, the District met with representatives of three County governmental organizations to review *(Finding Continues on Next Page)*

**Findings**

the spreadsheet. However, the spreadsheet did not contain all the revised criteria to identify a hazardous walking condition, and the meeting took place after the reporting survey periods. We also noted that five students did not appear to cross one of the established hazards. We propose the following adjustment:

**October 2016 Survey**

90 Days in Term

Hazardous Walking (26)

**February 2017 Survey**

90 Days in Term

Hazardous Walking (28) (54)

10. [Ref. 60] Two students in our test were not listed on the assigned bus drivers' reports during the reporting survey periods. We propose the following adjustment:

**October 2016 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

**February 2017 Survey**

36 Days in Term

IDEA - PK through Grade 12, Weighted (1) (2)

11. [Ref. 61] Two 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 school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (2)

12. [Ref. 62] Five students in our test were not in membership during the June 2017 reporting survey period, nor were they enrolled in an extended school year or Department of Juvenile Justice Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<b>June 2017 Survey</b>		
<u>15 Days in Term</u>		
Teenage Parents and Infants	(5)	(5)
<b>Proposed Net Adjustment</b>		<b><u>(96)</u></b>

# SCHEDULE H

---

## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students and the number of DIT are accurately reported; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) only PK students who are classified as IDEA students or whose parents are enrolled in a Teen Parent Program are reported for State transportation funding; (4) only elementary school students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; (5) students reported in IDEA - PK through Grade 12, Weighted ridership category 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; (6) 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; (7) documentation is maintained to support PK students' eligibility for reporting in the Teenage Parents and Infants ridership category; (8) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; and (9) 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.

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 St. Lucie 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 St. Lucie County

For the fiscal year ended June 30, 2017, the District received \$9.5 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	4	39	-
October 2016	322	21,473	157
February 2017	319	21,796	207
June 2017	<u>35</u>	<u>385</u>	<u>-</u>
Totals	<u>680</u>	<u>43,693</u>	<u>364</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



*Each Child, Every Day*

501 NW University Blvd Port St. Lucie, FL 34986  
772.429.3500 www.stlucieschools.org

Board Members  
Dr. Donna Mills, Chairman  
Debbie Hawley, Vice Chairman  
Kathryn Hensley  
Troy Ingersoll  
Carol A. Hilson  
Superintendent  
E. Wayne Gent

10/15/2018

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:

In connection with the findings in your examination of the District's full-time (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP), which we understand was made for the purpose of rendering opinions concerning the District's compliance with applicable State requirements for the FEFP for the fiscal year ended June 30, 2017, we have the following responses:

#### Districtwide – Reporting of Class Minutes Weekly

1. [Ref. 101]. The District does agree with the finding and will implement the following corrective action:  
In reference to the District's Instructional Calendar and meeting the 180 days of instruction or 900-hours equivalent, required by Section 1011.60(2), Florida Statutes, SBE Rule 6A-1.045111. Our plan will be to analyze our instructional days and hours every 90 days, in cases where we may encounter unforeseen events resulting in School closures. ITS and Curriculum will work together to ensure that we are meeting the defined requirements.

#### Fort Pierce Magnet School of Arts

##### Audit Findings:

1. [Ref. 5101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.
  2. [Ref. 5102] The letter notifying the parents of one student's ESOL placement was not dated and documentation was not available to evidence that the notification was made timely (i.e., prior to the reporting survey period).
  3. [Ref. 5103] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL.
- ✓ Agree with findings.

##### Corrective Action:

1. The ESOL Contact will create a list of students who need re-evaluations for Extension of Instruction based on the students' DEUSS. Students will be re-evaluated and the ELL committee meeting will be held within 30 school days.



Accredited System-wide by the Southern Association of Colleges and Schools  
*The School Board of St. Lucie County is an Equal Opportunity Agency*

Corrective Action: (Continued)

2. The ESOL Contact will review all completed documentation before sending notifications home and will keep a copy in students cum folder. An Initial Placement procedure checklist will be designed and implemented to guarantee documents are completed accurately.
3. The school's Data Specialist and ESOL Contact will print the FTE 130 report on a monthly basis to identify students over 6 years in the ESOL Program. Fund source for students over 6 years will be changed to basic funding.

**Samuel S. Gaines Academy**

Audit Findings:

1. [Ref. 14102] The ELL Student Plan for one ELL student was not reviewed and updated until February 1, 2017, which was after the October 2016 reporting survey period.
  2. [Ref. 14103] 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.
  3. [Ref. 14104] The ELL Student Plans and notifications to parents of their children's ESOL placements were not available for two students at the time of our examination and could not be subsequently located.
- ✓ Agree with findings.

Corrective Action:

1. The ESOL Contact will cross-reference with ELLs active list and completed ELL Plans to confirm that all ELL students have an updated plan for the current year.
2. The ESOL Contact will create a list of students who need re-evaluations for Extension of Instruction based on the students' DEUSS. Students will be re-evaluated and the ELL committee meeting will be held within 30 school days.
3. School and district personnel will review procedures for managing student records to guarantee proper transfer of files between schools.
4. District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program timelines and procedures.

**Fort Pierce Westwood High**

Audit Findings:

1. [Ref. 20101] One ELL student was not in attendance during the February 2017 reporting survey period and should not have been reported for FEFP funding.
  2. [Ref. 20102] ELL Committees for seven ELL students were not convened by October 1 (two students) or within 30 school days prior to the DEUSS anniversary dates (five 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 three of the students were not assessed within 30 school days prior to the students' DEUSS anniversary dates.
  3. [Ref. 20103] The English language proficiency was not assessed to support one student's initial placement in the ESOL Program.
- ✓ Agree with findings.

Corrective Action:

1. District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program timelines and procedures.
2. The ESOL Contact will create a list of students who need to be re-evaluated for Extension of Instruction based on the students' DEUSS. Students will be re-evaluated and the ELL committee meeting will be held within 30 school days before the students DEUSS anniversary.
3. Initial Placement procedure will be reviewed with the ESOL Contact to ensure Initial Placement Assessment is administered and recorded accurately.

### **Northport K-8**

#### Audit Findings:

1. [Ref. 26101] An ELL Committee for one ELL student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.
  2. [Ref. 26102] The English language proficiency of one ELL student was not assessed when the student enrolled in the District to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date.
- ✓ Agree with findings.

#### Corrective Action:

1. The ESOL Contact will create a list of students who need to be re-evaluated for Extension of Instruction based on the students' DEUSS. Students will be re-evaluated and the ELL committee meeting will be held within 30 school days before the students DEUSS anniversary.
2. A checklist will be designed by the ESOL Contact to track the completion of all required ESOL program documents for transferred ELL students. The language proficiency assessment will be administered to ELL students without current data.

### **St. Lucie West Centennial High School**

#### Audit Findings:

1. [Ref. 40101] One student was incorrectly reported in the ESOL program. The letter used to notify parents of their child's ESOL placement indicated that ESOL placement was not recommended.
- ✓ Agree with findings.

#### Corrective Action:

1. District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program procedures for initial placement and non-eligible students.

### **Renaissance Charter School of St. Lucie**

#### Audit Findings:

1. [Ref. 71102] ELL Committees for five ELL students were not convened by October 1 (four students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, School records did not demonstrate that the English language proficiency of one of the students was assessed within 30 school days from the student's anniversary date and did not evidence that the *ELL Student Plan* was completed for another one of the students.
- ✓ Agree with findings.

#### Corrective Action:

1. The ESOL Coordinator will create and implement a checklist for transfer students to ensure the proper procedures and/or assessment is used to determine the students continued participation in the ESOL program. The checklist will include information such as the home language survey date, DEUSS date, ESOL date (exit or enter).

### **Homebound Program (#5011)**

#### Audit Findings:

[Ref. 26103, 35101, 71201, 501101 and 501102]

Several steps have been put into place to ensure the correct compliance reporting and adherence to the regulations related to the Hospital/Homebound Program. These steps are essential to ensure quality control and accurate reporting for funding of children enrolled in this program.

- 1 Upon receipt of the hospital/Homebound referral to the ESE Office, the Program Specialist for Hospital and Homebound reviews the referral and then submits it to the home school of enrollment.
- 2 Once the school of enrollment receives the referral they must move to schedule the eligibility determination without undue delay.

- 3 Once the meeting is scheduled the Program Specialist for Hospital/Homebound will attend the meeting to ensure compliance in completion of the eligibility determination and completion of an IEP if the student is found eligible for services.
- 4 After the eligibility and an IEP has been developed, the ESE Program Specialist's office receives the Eligibility and IEP, completes a paperwork checklist for compliance and assigns a Hospital/Homebound teacher immediately. Once a teacher has been assigned, the ESE office contacts the parent of the child to ensure the Hospital/Homebound teacher has made contact and developed a schedule of services.
- 5 For students that are dually enrolled in Hospital/Homebound and attend school intermittently and to ensure the correct reporting of their FEFP cost factor based on what services they received during FTE, a final check is made to our external Student Information Reporting System for those students and a verification is completed before the final transmittal to the state for each survey period.
- 6 The Hospital/Homebound teacher submits pay logs of service on a weekly basis. If the teacher fails to submit those logs in a timely manner the ESE office will contact the teacher to ensure the pay logs are completed and submitted to the office. Failure to comply with this requirement could result in removal of the assignment from the teacher.
- 7 The ESE office inputs the Hospital/Homebound course and teacher information on the student's schedule. This is completed in this manner to lessen the chance of incorrect reporting.
- 8 The completed documents are reviewed by the District Compliance Specialist and the District Data Specialist to ensure the folder is compliant and all data is accurately reflected on the child's schedule for services and attendance.
- 9 When the student is dismissed (completed at the enrollment school) the paperwork is sent to the ESE office for review. It is then reviewed once again by the District Compliance Specialist and District Data Specialist to ensure correct FTE reporting. The appropriate data is reviewed in the student information system to ensure accuracy for reporting.

We feel that the steps outlined above will ensure appropriate compliance with the requirements for reporting students identified in need of services under the hospital/homebound program and will lessen the opportunity for incorrect reporting and future audit findings of noncompliance.

- 10 [Ref. 7101] The student at St. Lucie Elementary was not in attendance during the Survey 3 reporting period and should not have been reported for FEFP funding.
- ✓ Agree with findings.

**Corrective Action:** The ESE District Office staff will work with the Principal of each school to monitor the attendance of each child with a disability reported for FEFP funding during all Surveys periods. Data Specialists and ESE School Based Specialists will be trained in the process of how to monitor attendance and correctly report the attendance during survey periods for FEFP reporting.

- 11 [Ref. 14101] Signature page not available:
- ✓ Agree with findings.

**Corrective Action:** All ESE School Based Specialists and ESE Clerks will be trained in the appropriate procedures for filing paperwork in the audit file following an IEP meeting. A checklist will be developed for those responsible for filing this paperwork to utilize to ensure that all documents are appropriately placed in the cumulative folder and audit file.

- 12) [Ref. 35101] Homebound

**Corrective Action:** This finding is covered in our corrective action plan for homebound already.

- 13 [Ref. 501103]. The district does not agree with this finding for the following reason(s):
  - This finding is specifically related to two students from St. Lucie County who were placed in a residential setting in Mt. Dora, Florida (Carlton Palms).
  - Carlton Palms reports attendance, academic progress, and grades to the district for students who are residentially placed in the facility. These students from St. Lucie County Public Schools, live in the facility and attend school at the facility. The students were placed following a cost-sharing agreement with the Association for Persons with Disabilities.

- Attendance is reported for students during the appropriate Survey periods for the school year. The student attendance was reported in our automated system's external format (Maintain). The annual days present is transmitted in Survey 3 and Survey 5.
- The students were in attendance each day at the facility as reported by the documents returned to the district utilizing their (Carlton Palms) recordkeeping procedures.
- The auditor was provided an opportunity to speak with the representative from Carlton Palms during the on-site visit so that an explanation could be provided to the auditor of how attendance is kept at the school and reported back to the district. The representative explained how an EXCEL spreadsheet is used to capture attendance and if the student was not in a full day of attendance, it would be recorded on the EXCEL spreadsheet.
- St. Lucie Public Schools has provided supporting documentation under a separate cover for confidentiality reasons. The supporting documentation will show that the students were counted in attendance in our student information system based on the information shared by the residential placement.
- We feel that we have met the requirement for recording attendance for these two students who were residentially placed based on the information that was shared with us from the residential facility and our hope is that you will review this information and reverse this finding for St. Lucie Public Schools.

14 [Ref.4070, 5170, 14170, 20170, 20171, 20173-74, 26170, 35171, 35172, 40170-71, 71170, 71173, 71174, 71175, 71270, 71271, 700470]

✓ Agree with findings.

In reference to these audit exceptions, the audit cited teachers who a) have not earned the sufficient number of ESOL in-service points, and b) were not board approved to teach out-of-field and/or the parents were not notified, the district agrees with the findings and corrective action will be as follows:

Taking appropriate corrective action on these findings, the district will provide additional resources for ESOL professional development opportunities and will more closely monitor compliance for Category I and II teachers. New hires during the school year outside of Survey periods will be evaluated for ESOL status if they are assigned active ELL students.

15 [Ref. 71101] RCCSL disagrees with this finding as identified below:

Student course schedules were incorrectly reported, by entering 1,800 instructional minutes for elementary students and 1,900 for middle school students. There was no effect to the ultimate funding. According to the auditor, lunch should not be reported and was the portion that increased minutes. We disagree with this finding based on the training and guidance provided by the district for Skyward scheduling to our data specialist. However, moving forward, we will not include lunch in the Skyward schedules for the 2018-2019 school year.

**Corrective Action:** The data specialist will not include lunch in the skyward schedules for the 2018-2019 school year.

#### **In response to the Transportation Findings:**

The district agrees with the following findings and will take the following corrective action:

1. [Ref 51] Corrective action: We will confer with curriculum staff to determine the correct number of days in term before submitting to DOE.
2. [Ref 52] Corrective action: We will cross reference the number of buses reported with our routing software and a review of the information submitted by charter schools before submitting to DOE.
3. [Ref 53] Corrective action: We will add a step to our reporting process to confirm that no pre-k students are being reported other than qualified ESE pre-K students.
4. [Ref 54] Corrective action: We will review our transport records for virtual students that were transported for testing at a school site to remove them prior to submission to DOE.
5. [Ref 55] Corrective action: We will review with drivers the importance of making clear marks on our count sheets and double checking their work before submitting.
6. [Ref 57] Corrective action: We will cross check the students who are being reported as teen parents with the date they were enrolled prior to submission to DOE.

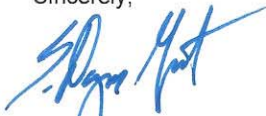
7. [Ref 58] Corrective action: We will cross check the distance to school with those students coded as hazardous to make sure that they are within 2 miles of their assigned school before submitting to DOE.
8. [Ref 59] Corrective action: We will add the DOE checklist to our process and attach a copy to the stop record in our routing software, so it can be retrieved as needed for audit purposes.
9. [Ref 60] Corrective action: We will attempt to track students who change buses during the period after the data for the count has been pulled until it is completed as a reference for audit purposes.
10. [Ref 61] Corrective action: We will cross check the distance to school with those students coded as eligible to make sure that they are outside of 2 miles of their assigned school before submitting to DOE.
11. [Ref 62] Corrective action: We will cross check those students reported in the teenage parent category with enrollment records in our student management program to make sure they are enrolled prior to submission to DOE.
12. [Ref 56] The District disagrees with this finding:

St. Lucie Public Schools disagrees with 2 of the students in this finding. This district is providing evidence to support that the IEPs specifically address specialized transportation under a separate cover for confidentiality reasons.

Specialized transportation is a related service. The IEPs clearly indicate specialized transportation as a need and the reason it is needed for the student.

I hope you will find this information useful.

Sincerely,



E. Wayne Gent  
Superintendent