

**LAKE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Diane S. Kornegay served as Superintendent and the following individuals served as Board members:

	District No.
William John "Bill" Mathias	1
Dr. Kristi Burns	2
Marc Dodd, Chair through 11-12-17	3
Sandy Gamble, Vice Chair from 11-13-17	4
Stephanie Luke, Chair from 11-13-17 Vice Chair through 11-12-17	5

The team leader was Joel Pierre, 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 or by telephone at (850) 412-2971.

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LAKE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 Lake County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. 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 17 of the 148 teachers in our test. Twenty-seven (18 percent) of the 148 teachers in our test taught at charter schools and none of the 17 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 26 of the 228 students in our ESE Support Levels 4 and 5 test. Ten (4 percent) of the 228 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 26 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 71 of the 419 students in our student transportation test, in addition to the 113 students in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 39 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .3915 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 115.3139 (114.7288 applicable to District schools other than charter schools and .5851 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 156 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, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$484,774 (negative 115.3139 times \$4,203.95), of which \$482,314 is applicable to District schools other than charter schools and \$2,460 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 Lake County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Lake County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 9 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$149.6 million was provided through the FEFP to the District for the District-reported 42,643.14 unweighted FTE as recalibrated, which included 5,355.59 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 DJJ 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 DJJ 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 DJJ 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 \$8.4 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Lake County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* 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 including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our 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 Lake County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 including teacher certification is presented in *SCHEDULES A, B, C, and D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 5, 2019

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, 2018, the Lake County District School Board (District) reported to the DOE 42,643.14 unweighted FTE as recalibrated, which included 5,355.59 unweighted FTE as recalibrated for charter schools, at 43 District schools other than charter schools, 9 charter schools, 3 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (58) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools and cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (12,548) 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 26 of the 228 students in our ESE Support Levels 4 and 5 test.² Ten (4 percent) of the 228 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 26 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	55	14	9,604	181	3	32,274.7700	118.2681	42.6979
Basic with ESE Services	55	15	1,952	125	8	7,305.3900	84.7210	13.4064
ESOL	48	10	558	141	11	1,352.8000	99.1389	(13.2424)
ESE Support Levels 4 and 5	39	10	434	228	26	494.7000	185.7335	(43.2534)
Career Education 9-12	11	0	0	0	0	1,215.4800	.0000	.0000
All Programs	58	15	<u>12,548</u>	<u>675</u>	<u>48</u>	<u>42,643.1400</u>	<u>487.8615</u>	<u>(.3915)</u>

² For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 7, 10, 16, 17, 20, 21, 26, and 27 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (497, of which 423 are applicable to District schools other than charter schools and 74 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 17 of the 148 teachers in our test.³ Twenty-seven (18 percent) of the 148 teachers in our test taught at charter schools and none of the 17 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.

³ For teachers, the material noncompliance is composed of Findings 4, 11, 12, 13, 18, 22, 23, 28, 29, 30, 35, 36, 37 and 38 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	12.1352	1.107	13.4337
102 Basic 4-8	11.7876	1.000	11.7876
103 Basic 9-12	14.1415	1.001	14.1556
111 Grades K-3 with ESE Services	1.9782	1.107	2.1899
112 Grades 4-8 with ESE Services	7.8698	1.000	7.8698
113 Grades 9-12 with ESE Services	3.5584	1.001	3.5620
130 ESOL	(8.6088)	1.212	(10.4339)
254 ESE Support Level 4	(42.8552)	3.619	(155.0930)
255 ESE Support Level 5	(.3982)	5.526	(2.2005)
Subtotal	(.3915)		(114.7288)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.7124	1.107	4.1096
102 Basic 4-8	.9212	1.000	.9212
130 ESOL	(4.6336)	1.212	(5.6159)
Subtotal	.0000		(.5851)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	15.8476	1.107	17.5433
102 Basic 4-8	12.7088	1.000	12.7088
103 Basic 9-12	14.1415	1.001	14.1556
111 Grades K-3 with ESE Services	1.9782	1.107	2.1899
112 Grades 4-8 with ESE Services	7.8698	1.000	7.8698
113 Grades 9-12 with ESE Services	3.5584	1.001	3.5620
130 ESOL	(13.2424)	1.212	(16.0498)
254 ESE Support Level 4	(42.8552)	3.619	(155.0930)
255 ESE Support Level 5	(.3982)	5.526	(2.2005)
Total	(.3915)		(115.3139)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0067</u>	<u>#0069</u>	<u>#0071</u>	
101 Basic K-3	3.0272	.9297	3.0762	7.0331
102 Basic 4-8	1.4322	.....	1.2468	2.6790
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	1.4991	1.4999	(.9999)	1.9991
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(4.4594)	(.4296)	(2.4145)	(7.3035)
254 ESE Support Level 4	(1.4991)	(2.0000)	(.9086)	(4.4077)
255 ESE Support Level 5	<u>(.0753)</u>	<u>.....</u>	<u>.....</u>	<u>(.0753)</u>
Total	<u>(.0753)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0753)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0161</u>	<u>#0213</u>	<u>#0261*</u>	<u>#0521</u>	
101	7.0331	.....	.....	3.7124	.4389	11.1844
102	2.6790	.....	1.4998	.9212	.....	5.1000
103	.0000	1.0800	.....	.....	.....	1.0800
111	1.9991	.....	.....	.....	.9791	2.9782
112	.0000	.....	6.3698	.....	.5000	6.8698
113	.0000	3.9252	.....	.....	.....	3.9252
130	(7.3035)	(.6936)	(.1728)	(4.6336)	(.4389)	(13.2424)
254	(4.4077)	(3.9887)	(7.6968)	.....	(1.4791)	(17.5723)
255	<u>(.0753)</u>	<u>(.3229)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3982)</u>
Total	<u>(.0753)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0753)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0533</u>	<u>#0536</u>	<u>#7001</u>	<u>#7004</u>	
101	11.1844	.....	.....	1.0000	.....	12.1844
102	5.1000	.....	5.5724	.....	.....	10.6724
103	1.0800	.....	6.2421	.....	.1879	7.5100
111	2.9782	.....	.....	(1.0000)	.....	1.9782
112	6.8698	1.0000	.....	.....	.....	7.8698
113	3.9252	.....	.....	.....	(.2502)	3.6750
130	(13.2424)	.....	.....	.....	.....	(13.2424)
254	(17.5723)	(1.0000)	(11.8145)	.....	.....	(30.3868)
255	<u>(.3982)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3982)</u>
Total	<u>(.0753)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0623)</u>	<u>(.1376)</u>

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

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#7006</u>	<u>#9010</u>	
101 Basic K-3	12.1844	.....	3.6632	15.8476
102 Basic 4-8	10.6724	.....	2.0364	12.7088
103 Basic 9-12	7.5100	(.1373)	6.7688	14.1415
111 Grades K-3 with ESE Services	1.9782	.....	.....	1.9782
112 Grades 4-8 with ESE Services	7.8698	.....	.....	7.8698
113 Grades 9-12 with ESE Services	3.6750	(.1166)	.....	3.5584
130 ESOL	(13.2424)	.....	.....	(13.2424)
254 ESE Support Level 4	(30.3868)	.....	(12.4684)	(42.8552)
255 ESE Support Level 5	<u>(.3982)</u>	<u>.....</u>	<u>.....</u>	<u>(.3982)</u>
Total	<u>(.1376)</u>	<u>(.2539)</u>	<u>.0000</u>	<u>(.3915)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Lake County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification 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 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 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.

Sawgrass Bay Elementary School (#0067)

1. [Ref. 6701] The *ELL Student Plan* (Plan) was incomplete for one ELL student as the student’s course schedule was not included with the Plan. We propose the following adjustment:

101 Basic K-3	.8510	
130 ESOL	<u>(.8510)</u>	.0000

2. [Ref. 6702] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed and updated when the students’ new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.4991	
254 ESE Support Level 4	<u>(1.4991)</u>	.0000

3. [Ref. 6703] School records did not evidence that one ESE student received any hospital and homebound instructional services. The hospital and homebound attendance report was not available at the time of our examination to support the reported instructional time during the February 2018 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0753)</u>	(.0753)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sawgrass Bay Elementary School (#0067) (Continued)

4. [Ref. 6771/72/73] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 6771</u>		
101 Basic K-3	1.5680	
130 ESOL	<u>(1.5680)</u>	.0000
<u>Ref. 6772</u>		
101 Basic K-3	.6082	
130 ESOL	<u>(.6082)</u>	.0000
<u>Ref. 6773</u>		
102 Basic 4-8	1.4322	
130 ESOL	<u>(1.4322)</u>	<u>.0000</u>
		<u>(.0753)</u>

Sorrento Elementary School (#0069)

5. [Ref. 6901] The *ELL Student Plan* (Plan) and parental notification of ESOL placement for one ELL student was dated November 10, 2017, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4296	
130 ESOL	<u>(.4296)</u>	.0000

6. [Ref. 6902] One ESE student did not have a valid IEP covering the February 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5001	
111 Grades K-3 with ESE Services	<u>(.5001)</u>	.0000

7. [Ref. 6903] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

Findings

Eustis Heights Elementary School (#0071)

8. [Ref. 7101] One ESE student was dismissed from the Language Impaired Program on February 5, 2018, and was not otherwise in an ESE program. Therefore, the student should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.5001	
111 Grades K-3 with ESE Services	<u>(.5001)</u>	.0000

9. [Ref. 7102] The IEP meeting for one ESE student was not attended by all the required participants as only the Local Educational Agency Representative was noted as attending according to the meetings participant page. We propose the following adjustment:

101 Basic K-3	.4998	
111 Grades K-3 with ESE Services	<u>(.4998)</u>	.0000

10. [Ref. 7103] The IEP and the corresponding *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

11. [Ref. 7171] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but was not properly certified and was not approved to teach such students out of field in Language Arts, the Basic subject area courses, or ESOL. The teacher held certification in Reading and Specific Learning Disabilities but taught courses requiring certification in Elementary Education inclusive of the ESOL endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.2714	
130 ESOL	<u>(1.2714)</u>	.0000

12. [Ref. 7172/74] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Eustis Heights Elementary School (#0071) (Continued)

<u>Ref. 7172</u>		
102 Basic 4-8	.7467	
130 ESOL	<u>(.7467)</u>	.0000
<u>Ref. 7174</u>		
101 Basic K-3	.3964	
130 ESOL	<u>(.3964)</u>	.0000

13. [Ref. 7173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.4085	
254 ESE Support Level 4	<u>(.4085)</u>	<u>.0000</u>
		<u>.0000</u>

Leesburg High School (#0161)

14. [Ref. 16101] The *ELL Student Plan* (Plan) was incomplete for one ELL student as the student's course schedule was not included with the Plan. We propose the following adjustment:

103 Basic 9-12	.1452	
130 ESOL	<u>(.1452)</u>	.0000

15. [Ref. 16102] One ESE student did not have a valid Educational Plan covering the October 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3864	
113 Grades 9-12 with ESE Services	<u>(.3864)</u>	.0000

16. [Ref. 16103] We noted exceptions regarding the *Matrix of Services* (Matrix) forms for five ESE students as follows:

- a. The Matrix forms for two students were not available at the time of our examination and could not be subsequently located.
- b. School records did not demonstrate that the Matrix forms for three students were reviewed and updated when the students' new IEPs were prepared. In addition, the Matrix form for one of the students did not identify who completed the form.

We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Leesburg High School (#0161) (Continued)

113 Grades 9-12 with ESE Services	3.9887	
254 ESE Support Level 4	<u>(3.9887)</u>	.0000

17. [Ref. 16104] The entire course schedule for one ESE student enrolled in the Hospital and Homebound Program on an intermittent basis was reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. However, the student's on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3229	
255 ESE Support Level 4	<u>(.3229)</u>	.0000

18. [Ref. 16171] 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	.5484	
130 ESOL	<u>(.5484)</u>	.0000
		<u>.0000</u>

Tavares Middle School (#0213)

19. [Ref. 21301] One ESE student did not have a valid IEP that covered the February 2018 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	<u>(.5002)</u>	.0000

20. [Ref. 21302] School records did not demonstrate that the *Matrix of Services* forms for seven ESE students were reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	5.4636	
254 ESE Support Level 4	<u>(5.4636)</u>	.0000

21. [Ref. 21303] The *Matrix of Services* form for two ESE students were 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	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tavares Middle School (#0213) (Continued)

22. [Ref. 21371] One teacher taught English to a class that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL and were not notified of the teacher's out-of-field status in English until January 11, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.7664	
112 Grades 4-8 with ESE Services	(.5936)	
130 ESOL	<u>(.1728)</u>	.0000

23. [Ref. 21372] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science but taught courses that required certification in English, Math, and Science. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2332	
254 ESE Support Level 4	<u>(.2332)</u>	.0000
		<u>.0000</u>

Minneola Elementary Conversion Charter School (#0261)

24. [Ref. 26101] We noted exceptions regarding the *ELL Student Plans (Plans)* for seven ELL students as follows:

- a. The Plans were incomplete for five students as the students' course schedules were not included with the Plans.
- b. The Plan for one student covering the 2017-18 school year was not available at the time of our examination and could not be subsequently located.
- c. The Plan for one student was not timely completed. The Plan was dated October 19, 2017, which was after the October 2017 reporting survey period.

We propose the following adjustment:

101 Basic K-3	3.7124	
102 Basic 4-8	.9212	
130 ESOL	<u>(4.6336)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Triangle Elementary School (#0521)

25. [Ref. 52101] 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:

101 Basic K-3	.4389	
130 ESOL	<u>(.4389)</u>	.0000

26. [Ref. 52102] We noted the following exceptions regarding the *Matrix of Services* (Matrix) forms for three ESE students: School records did not demonstrate that the Matrix forms for two students were reviewed and updated when the students' new IEPs were prepared and the Matrix form for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9791	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(1.4791)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Hills School (#0533)

27. [Ref. 53301] The *Matrix of Services* forms for two ESE students were 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Academy Eustis (#0536)

28. [Ref. 53671] One teacher assigned to teach 45 courses to ESE students did not hold a valid Florida teaching certificate covering the 2017-18 school year. The previous certificate held (subject area coverage for ESE) expired on June 30, 2015, and had not been renewed. We propose the following adjustment:

102 Basic 4-8	5.5000	
103 Basic 9-12	4.5041	
254 ESE Support Level 4	<u>(10.0041)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Academy Eustis (#0536) (Continued)

29. [Ref. 53672] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 13, 2017, which was after the October 2017 reporting survey period. The teacher held certification in Physical Education but taught courses that required certification in Reading, English, and Health. We propose the following adjustment:

103 Basic 9-12	1.7380	
254 ESE Support Level 4	<u>(1.7380)</u>	.0000

30. [Ref. 53673] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education and ESE but taught a course that required certification in Science. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0724	
254 ESE Support Level 4	<u>(.0724)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Virtual Instruction Program (#7001)

31. [Ref. 700101] The file for one ESE virtual education student did not contain an IEP that was valid during the February 2018 reporting survey period. We propose the following adjustment:

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

Lake Virtual Franchise (#7004)

32. [Ref. 700401] The course schedule for one Basic virtual education student was incorrectly reported. The student was reported for two semesters of a course when the student had only taken and successfully completed one semester of the course. We propose the following adjustment:

103 Basic 9-12	<u>(.0623)</u>	(.0623)
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Findings

Lake Virtual Franchise (#7004) (Continued)

33. [Ref. 700402] The file for one Basic with ESE Services virtual education student did not contain an IEP that was valid during the October 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2502	
113 Grades 9-12 with ESE Services	<u>(.2502)</u>	.0000
		<u>(.0623)</u>

Lake Virtual Instruction Course Offerings (#7006)

34. [Ref. 700602] Three virtual education students (two students were in our Basic test and one student was in our Basic with ESE Services test) were enrolled in Credit Recovery courses but District records evidenced that the students had successfully completed these courses prior to their enrollment in the Credit Recovery courses. Consequently, the Credit Recovery courses were not eligible to be reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1373)	
113 Grades 9-12 with ESE Services	<u>(.1166)</u>	(.2539)
		<u>(.2539)</u>

Lake Academy Leesburg (#9010)

35. [Ref. 901071] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 13, 2017, which was after the October 2017 reporting survey period. The teacher held certification in Social Science and General Science but taught a course that required certification in Reading and ESE. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.7932	
254 ESE Support Level 4	<u>(1.7932)</u>	.0000

36. [Ref. 901072] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 13, 2017, which was after the October 2017 reporting survey period. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We propose the following adjustment:

101 Basic K-3	3.6632	
254 ESE Support Level 4	<u>(3.6632)</u>	.0000

Findings

Lake Academy Leesburg (#9010) (Continued)

37. [Ref. 901073] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Science, Reading, and ESE. We also noted that the students' parents were not notified of the teacher's out-of-field status and the teacher did not complete the GK requirements within 12 calendar months of the teacher's date of hire as required by Section 1012.56(2)(g), Florida Statutes, and SBE Rule 6A-4.0021, FAC. We propose the following adjustment:

102 Basic 4-8	.6051	
103 Basic 9-12	2.8498	
254 ESE Support Level 4	<u>(3.4549)</u>	.0000

38. [Ref. 901074] One teacher was not properly certified and was not approved by the School Board to teach ESE out of field. The teacher held certification in Social Science but taught courses that required certification in ESE. We also noted that the students' parents were not notified of the teacher's out-of-field status and the teacher did not complete the GK requirements within 12 calendar months of the teacher's date of hire as required by Section 1012.56(2)(g), Florida Statutes, and SBE Rule 6A-4.0021, FAC. We propose the following adjustment:

102 Basic 4-8	1.4313	
103 Basic 9-12	2.1258	
254 ESE Support Level 4	<u>(3.5571)</u>	.0000
		<u>.0000</u>

Imagine Schools At South Lake (#9031) Charter School

39. [Ref. 903101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. We also noted that attendance reports indicating which teachers did not take attendance were not readily available at the time of our examination; however, School staff were able to provide the attendance reports from the vendor (Jupiter Grades) and we were able to subsequently verify that our test students were in attendance at least 1 of the 11 days of the applicable reporting survey periods. We present this disclosure finding with no proposed adjustment.

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.0000

Proposed Net Adjustment

(.3915)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Lake County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed; (3) IEPs and *Matrix of Services* forms are timely prepared, completed, and are retained in the students' files; (4) *ELL Student Plans* are timely prepared, identify all of the courses that are to employ ESOL strategies, and the students' records are retained in readily accessible files; (5) parents are timely notified of their children's ESOL placements; (6) students in the intermittent Hospital and Homebound Programs are reported in the proper FEFP funding categories for the scheduled on-campus instructional time as supported by the students' IEPs and students are reported for the instructional time shown on the homebound teachers' contact logs; (7) there is evidence that *Matrix of Services* forms are reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (8) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (9) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (10) only virtual instruction courses that are documented as successfully completed by the earning of a passing grade or credits earned are reported for funding; (11) only virtual credit recovery courses that the student unsuccessfully completed during the regular school year are reported for funding; (12) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (13) parents are timely notified when their children are assigned to teachers teaching out of field; (14) out-of-field teachers earn the in-service training points required by SBE Rule 6A-6.0907 or 6A-1.0503, FAC, and the teachers' in-service training timelines; and (15) teachers who are issued temporary certificates meet the GK requirements with 12 calendar months of the teacher's date of hire.

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 including teacher certification 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*

FTE General Instructions 2017-18

Attendance

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

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

FTE General Instructions 2017-18

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 2017-18

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 (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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-4.0021, FAC, *Florida Teacher Certification Examinations*

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 Lake County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lake County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Lake County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 9 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$149.6 million was provided through the FEFP to the District for the District-reported 42,643.14 unweighted FTE as recalibrated, which included 5,355.59 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 DJJ 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 DJJ 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 DJJ 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 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
--

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. 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 including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Sawgrass Bay Elementary School	1 through 4
2. Sorrento Elementary School	5 through 7
3. Eustis Heights Elementary School	8 through 13
4. Round Lake Elementary School*	NA
5. Leesburg High School	14 through 18
6. Tavares Middle School	19 through 23
7. Minneola Elementary Conversion Charter School*	24
8. Triangle Elementary School	25 and 26
9. Lake Hills School	27
10. Lake Academy Eustis	28 through 30
11. Lake Virtual Instruction Program	31
12. Lake Virtual Franchise	32 and 33
13. Lake Virtual Instruction Course Offerings	34
14. Lake Academy Leesburg	35 through 38
15. Imagine Schools at South Lake*	39

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Lake County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 *FTE General Instructions 2017-18 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Lake County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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 weaknesses⁴ 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, 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 Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁴ 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.

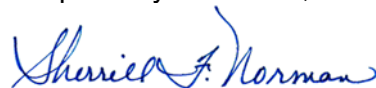
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 5, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Lake County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be 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, 2018. (See NOTE B.) The population of vehicles (639) 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 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (35,702) 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	35
Hazardous Walking	272
IDEA – PK through Grade 12, Weighted	2,471
All Other FEFP Eligible Students	<u>32,924</u>
Total	<u>35,702</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 71 of 419 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 1, 2, 5, 6, 7, 8, and 9 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.	(3)	-	-
Our tests included 419 of the 35,702 students reported as being transported by the District.	-	71	(44)
In conjunction with our general tests of student transportation we identified certain issues related to 113 additional students.	-	<u>113</u>	<u>(112)</u>
Total	<u>(3)</u>	<u>184</u>	<u>(156)</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

Lake 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 *FTE General Instructions 2017-18 (Appendix F)* 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 2017 reporting survey periods and the February and June 2018 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 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 68 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that 1 of the students was eligible for reporting in the Teenage Parents and Infants ridership category and the other 67 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(20)	
----------------------------------	------	--

February 2018 Survey

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	<u>(48)</u>	(67)

2. [Ref. 52] Our general tests disclosed that 74 students (29 students were in our tests) were incorrectly reported in the All Other FEFP Eligible Students ridership category. *(Finding Continues on Next Page)*

Findings

The students were enrolled in a Summer Reading Camp during the July 2017 reporting survey period; consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:

July 2017 Survey

12 Days in Term

All Other FEFP Eligible Students	(74)	(74)
----------------------------------	------	------

3. [Ref. 53] The number of DIT for 828 students were incorrectly reported as follows:
 - a. During the July 2017 reporting survey period, 214 students were incorrectly reported for 12 DIT; however, based on the schools' instructional calendars, the students should have been reported for 2 DIT.
 - b. During the October 2017 reporting survey period, 204 students who attended Alee Academy Charter School were incorrectly reported for 72 DIT. Based on the School's instructional calendar, the students should have been reported for 70 DIT.
 - c. During the February 2018 reporting survey period, 147 students who attended Alee Academy Charter School were incorrectly reported for 90 DIT. Based on the School's instructional calendar, the students should have been reported for 72 DIT.
 - d. During the June 2018 reporting survey period, 263 students were incorrectly reported for 12 DIT. The schools' instructional calendars supported that the students should have been reported for 15 DIT.

We propose the following adjustments:

July 2017 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(213)	
All Other FEFP Eligible Students	(1)	

2 Days in Term

IDEA - PK through Grade 12, Weighted	213	
All Other FEFP Eligible Students	1	

October 2017 Survey

72 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	(203)	

70 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	203	

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (147)

72 Days in Term

All Other FEFP Eligible Students 147

June 2018 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted 263

12 Days in Term

IDEA - PK through Grade 12, Weighted (263) 0

4. [Ref. 54] Our general tests disclosed that the number of buses in operation was overstated by three buses. We determined that one bus transported only courtesy riders, one bus was reported with an invalid bus number, and the bus driver report for one bus was not available at the time of our examination and could not be subsequently located. The reported ridership of all but one student reported on the buses could otherwise be validated. We propose the following adjustments:

July 2017 Survey

Number of Buses in Operation (1)

February 2018 Survey

Number of Buses in Operation (1)

June 2018 Survey

Number of Buses in Operation (1)

(3)

12 Days in Term

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

5. [Ref. 55] The IEPs for five students in our test did not authorize ESY services; consequently, the students were not eligible for State transportation funding. We also noted the IEP for one of the students did not support that the student met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

July 2017 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted (1)

Findings

June 2018 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	(5)
--------------------------------------	-----	-----

6. [Ref. 56] The IEPs for 14 students in our test 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. We also noted the following:

- a. Four of the students reported in the July 2017 and June 2018 reporting survey periods had IEPs that authorized ESY services; consequently, these students were eligible for reporting in the All Other FEFP Eligible Students ridership category.
- b. Nine of the students in the October 2017 and February 2018 reporting survey periods lived more than 2 miles from their assigned school; consequently, these students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The IEPs for 3 of the students indicated “out of zone,” referring to another school zone within the District, and the criteria for weighted classification specifies that out of zone refers to outside of the District.
- c. One of the students in the February 2018 reporting survey period lived less than 2 miles from school and was not otherwise eligible for State transportation funding.

We propose the following adjustments:

July 2017 Survey

12 Days in Term

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

2 Days in Term

All Other FEFP Eligible Students		1
----------------------------------	--	---

October 2017 Survey

90 Days in Term

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

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

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
--------------------------------------	-----	--

All Other FEFP Eligible Students		7
----------------------------------	--	---

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2018 Survey

15 Days in Term

All Other FEFP Eligible Students 3

12 Days in Term

IDEA - PK through Grade 12, Weighted (3) (1)

7. [Ref. 57] Four students in our test were either not listed on the bus driver reports (one student) or the bus driver reports indicated that the students were not provided transportation during the reporting survey period (three students). We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking (2)

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1) (4)

8. [Ref. 58] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (2) (4)

9. [Ref. 59] Fourteen students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking (7)

All Other FEFP Eligible Students 7

<u>Findings</u>		Students Transported Proposed Net Adjustments
February 2018 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(7)	
All Other FEFP Eligible Students	<u>7</u>	<u>0</u>
Proposed Net Adjustment		<u>(156)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Lake County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (2) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; (3) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' IEPs; (4) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; (5) only ESE students whose IEPs authorize ESY services are reported for State transportation funding in the summer reporting survey periods; (6) 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; (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; and (8) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting.

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*
FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

A summary discussion of the significant features of the Lake County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

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

2. Transportation in Lake County

For the fiscal year ended June 30, 2018, the District received \$8.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	39	290	8
October 2017	282	17,312	1,838
February 2018	285	17,829	2,226
June 2018	<u>33</u>	<u>271</u>	<u>-</u>
Totals	<u>639</u>	<u>35,702</u>	<u>4,072</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, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



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

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

August 23, 2019

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

Dear Ms. Norman:

Subject: Preliminary and Tentative Report for Fiscal Year Ended June 30, 2018, FEFP FTE and Student Transportation.

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

We have reviewed the Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Membership and Student Transportation Audit of Lake County School District for the fiscal year ending June 30, 2018. In general, we concur with the findings.

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

SPECIFIC RESPONSE TO FINDINGS:

ESOL

Recommendation 1, 5, 14, 24, and 25

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

- Provide district-wide re-evaluation reminders at the start of every semester.
- Provide on-site support to schools to ensure meet assessment and committee meeting deadlines.
- Conduct trainings prior to Survey 2 to review state guidelines and district procedures.

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- Clearly designate ESOL courses and courses that employ ESOL strategies in student's ELL Plan.
- Assist ESOL contacts in effectively monitoring of student placement, length in program, re-evaluation, report review, by providing trainings on available system reports, and reviewing procedures and timelines.

EXCEPTIONAL EDUCATION

Recommendation 2, 3, 6, 7, 8, 9, 10, 13, 15, 16, 17, 19, 20, 21, 26, 27, 28, 31 and 33

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

- ESE School Specialists regarding Hospital/Homebound procedures.
- ESE Support Specialists, Speech and Language Pathologists, Occupational and Physical Therapists regarding IEP services in effect during the reporting survey periods.
- All ESE Support Specialists on the Matrix of Services.

TEACHER CERTIFICATION

Recommendation 4, 11, 12, 18, 22, 23, 29, 30, 35, 36, 37 and 38

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

ATTENDANCE, SCHEDULING AND FUNDING PROGRAMS

Recommendation 32, 34, and 39

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

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RECOMMENDATIONS AND REGULATORY CITATIONS-Student Transportation

The Transportation Department will work with other appropriate departments:

STUDENT RIDERSHIP

Recommendation 1, 2, 7 and 8

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

BUSES IN OPERATION AND DAYS IN TERM

Recommendation 3 and 4

- Review our process for data validation.
- Maintain electronic ridership reports.
- Implement staff training as appropriate.

EXCEPTIONAL EDUCATION

Recommendation 5 and 6

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

HAZARDOUS WALKING

Recommendation 9

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

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

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

Sincerely,



Diane S. Kornegay
Superintendent

"Equal Opportunity in Education and Employment"