

**MONROE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2019



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2018-19 fiscal year, Mark T. Porter served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Bobby Highsmith, Chair	1
Andy Griffiths	2
Mindy Conn, Vice Chair	3
John R. Dick	4
Ronald A. Martin through 11-19-18	5
Dr. Suzanne Woltanski from 11-20-18	5

The team leader was Christopher Tynes, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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**MONROE COUNTY DISTRICT SCHOOL BOARD**  
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# MONROE COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
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
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

## SUMMARY

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### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12, the Monroe 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, 2019. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 9 of the 68 students in our ESOL test and 3 of the 24 students in our Career Education 9-12 test. One (1 percent) of the 68 students in our ESOL test attended charter schools and none of the 9 students with exceptions attended charter schools. None of the 24 students in our Career Education 9-12 test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 10 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .6133 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 4.0374 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 17 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, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$16,975 (negative 4.0374 times \$4,204.42), all of which is applicable to District schools other than 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 Monroe 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 Monroe 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 12 schools other than charter schools and 6 charter schools serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$4.9 million was provided through the FEFP to the District for the District-reported 8,154.34 unweighted FTE as recalibrated, which included 1,084.33 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
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### **FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student’s educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (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 FTE membership survey<sup>1</sup> 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 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 \$1.04 million for student transportation as part of the State funding through the FEFP.

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<sup>1</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Monroe 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, 2019. 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 2018-19* 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 students in our English for Speakers of Other Languages and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12, the Monroe 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, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>2</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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

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<sup>2</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment 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  
October 12, 2020

# 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, 2019, the Monroe County District School Board (District) reported to the DOE 8,154.34 unweighted FTE as recalibrated, which included 1,084.33 unweighted FTE as recalibrated for charter schools, at 12 District schools other than charter schools and 6 charter schools.

### 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, 2019. (See NOTE B.) The population of schools (18) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools. The population of students (3,221) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 9 of the 68 students in our ESOL test,<sup>3</sup> and 3 of the 24 students in our Career Education 9-12 test.<sup>4</sup> One (1 percent) of the 68 students in our ESOL test attended charter schools and none of the 9 students with exceptions attended charter schools. None of the 24 students in our Career Education 9-12 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	18	4	2,261	47	0	5,606.8300	35.3887	5.2464
Basic with ESE Services	17	4	620	35	0	1,768.2300	30.1831	.0000
ESOL	14	4	292	68	9	531.7000	48.3095	(5.2464)
ESE Support Levels 4 and 5	9	3	21	17	1	61.8500	13.9548	(.3751)
Career Education 9-12	4	1	<u>27</u>	<u>24</u>	<u>3</u>	<u>185.7300</u>	<u>5.0928</u>	<u>(.2382)</u>
All Programs	18	4	<u>3,221</u>	<u>191</u>	<u>13</u>	<u>8,154.3400</u>	<u>132.9289</u>	<u>(.6133)</u>

<sup>3</sup> For ESOL, the material noncompliance is composed of Findings 1, 2, 5 and 7 on *SCHEDULE D*.

<sup>4</sup> For Career Education 9-12, the material noncompliance is disclosed in Finding 3 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (124, of which 123 are applicable to District schools other than charter schools and 1 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. From the population of teachers, we selected 40 and found no exceptions. One (2 percent) of the 40 teachers in our test taught at charter schools.

## **Proposed Adjustments**

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

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

## SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.4298	1.108	.4762
102 Basic 4-8	1.6036	1.000	1.6036
103 Basic 9-12	3.2130	1.000	3.2130
130 ESOL	(5.2464)	1.185	(6.2170)
254 ESE Support Level 4	.3750	3.619	1.3571
255 ESE Support Level 5	(.7501)	5.642	(4.2321)
300 Career Education 9-12	<u>(.2382)</u>	1.000	<u>(.2382)</u>
Total	<u>(.6133)</u>		<u>(4.0374)</u>

Notes: (1) See NOTE A7.

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

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

## SCHEDULE C

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

#### Proposed Adjustments (1)

<u>No.</u> <u>Program</u>	<u>#0101</u>	<u>#0291</u>	<u>#0311</u>	<u>Total</u>
101 Basic K-3	.....	.....	.4298	.4298
102 Basic 4-8	.....	1.6036	.....	1.6036
103 Basic 9-12	3.2130	.....	.....	3.2130
130 ESOL	(3.2130)	(1.6036)	(.4298)	(5.2464)
254 ESE Support Level 4	.....	.....	.3750	.3750
255 ESE Support Level 5	.....	.....	(.7501)	(.7501)
300 Career Education 9-12	<u>(.2382)</u>	<u>.....</u>	<u>.....</u>	<u>(.2382)</u>
Total	<u>(.2382)</u>	<u>.0000</u>	<u>(.3751)</u>	<u>(.6133)</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

Monroe 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 2018-19* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Key West High School (#0101)

1. [Ref. 10101] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.4280	
130 ESOL	<u>(1.4280)</u>	.0000

2. [Ref. 10102] Four ELL students reported in the ESOL Program had one or more exceptions. Specifically, the English language proficiency was not assessed for two students, an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS, and one student was cited for both exceptions. We propose the following adjustment:

103 Basic 9-12	1.7850	
130 ESOL	<u>(1.7850)</u>	.0000

3. [Ref. 10103] There was no documentation to support that three Career Education students who participated in OJT had worked during the October 2018 (two students) and February 2019 (one student) reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Key West High School (#0101)** (Continued)

300 Career Education 9-12	(.2382)	(.2382)
		(.2382)

**Key Largo School (#0291)**

4. [Ref. 29102] Student course schedules were incorrectly reported. The School’s bell schedules supported 1,800 (PK-5) and 1,725 (6-8) instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 150 to 375 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW established in the School’s bell schedule. Since most of the students were reported within the School for the entire year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure finding with no proposed adjustments: .0000

5. [Ref. 29101] ELL Committees were not convened by October 1 to consider two ELL students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We propose the following adjustment:

102 Basic 4-8	1.6036	
130 ESOL	(1.6036)	.0000
		.0000

**Gerald Adams Elementary School (#0311)**

6. [Ref. 31103] Student course schedules were incorrectly reported. The School’s bell schedules supported 1,775 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 150 to 2,195 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW established in the School’s bell schedule. Since most of the students were reported within the School for the entire year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure finding with no proposed adjustments: .0000

**Findings**

**Gerald Adams Elementary School (#0311)** (Continued)

7. [Ref. 31101] One ELL student’s English language proficiency was not assessed and an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4298	
130 ESOL	<u>(.4298)</u>	.0000

8. [Ref. 31102] The FTE for one ESE student concurrently enrolled on-campus as well as in the Hospital and Homebound Program was incorrectly reported. The student’s IEP scheduled 120 CMW of homebound instruction and 900 CMW of on-campus instruction; however, the student was reported for 1,920 CMW in Program No. 255 (ESE Support Level 5). In addition, on-campus instruction should have been reported in Program No. 254 (ESE Support level 4) as supported by the student’s *Matrix of Services* form related to the student’s on-campus instruction. We propose the following adjustment:

254 ESE Support Level 4	.3750	
255 ESE Support Level 5	<u>(.7501)</u>	(.3751)
		<u>(.3751)</u>

**Treasure Village Montessori Charter School (#0371)**

9. [Ref. 37101] Student course schedules were incorrectly reported. The School’s bell schedules supported between 1,650 and 1,675 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 155 to 395 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the School’s bell schedule. Since most of the students were reported within the School for the entire year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure finding with no proposed adjustments:

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10. [Ref. 37102] Our examination of student attendance records disclosed that the school did not have a process in place to retain written evidence that substitute teachers had taken attendance. School management represented to us that, during the 2018-19 school year, substitutes were instructed to call the front office and verbally report  
*(Finding Continues on Next Page)*

**Findings**

**Treasure Village Montessori Charter School (#0371)** (Continued)

attendance to the Office Manager. Consequently, there were no source attendance records to support the substitutes' classroom attendance as presented on Focus (an attendance Web-based student information system utilized by the District). Since we were able to determine that the students in our test were appropriately recorded in attendance on Focus associated to the teacher of record, as outlined in the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, we present this disclosure finding with no proposed adjustment.

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**Proposed Net Adjustment**

**(.6133)**

## **SCHEDULE E**

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

#### **RECOMMENDATIONS**

We recommend that Monroe County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' bell schedules; (2) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (4) timecards are accurately completed, signed, and retained in readily accessible files for students in Career Education 9-12 who participated in OJT; (5) schedules for students concurrently enrolled in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs and for the correct amount of FTE; and (6) documentation indicating that substitute teachers have taken attendance is retained to demonstrate compliance with the DOE's *Comprehensive Management Information System Automated Student Attendance Recordkeeping Handbook*.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment 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 2018-19*

##### **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 2018-19*

*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 2018-19*

## **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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Monroe 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 Monroe 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 Monroe 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 12 schools other than charter schools and 6 charter schools serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$4.9 million was provided through the FEFP to the District for the District-reported 8,154.34 unweighted FTE as recalibrated, which included 1,084.33 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 Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

#### **7. Educational Programs**

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

## 8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. 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. Key West High School	1 through 3
2. Key Largo School	4 and 5
3. Gerald Adams Elementary School	6 through 8
4. Treasure Village Montessori Charter School*	9 and 10

\* 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 Monroe 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, 2019. 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 2018-19 (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**

In our opinion, the Monroe County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>5</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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. 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 G* and *MANAGEMENT'S RESPONSE*, respectively. 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. 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.

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<sup>5</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

## **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
October 12, 2020

# SCHEDULE F

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

Any student who is transported by the Monroe County District School Board (District) must meet one or more of the following conditions 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, 2019. (See NOTE B.) The population of vehicles (107) 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 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (4,526) 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>
IDEA – PK through Grade 12, Weighted	249
All Other FEFP Eligible Students	<u>4,277</u>
Total	<u>4,526</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.

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.	(9)	-	-
Our tests included 245 of the 4,526 students reported as being transported by the District.	-	23	(15)
In conjunction with our general tests of student transportation we identified certain issues related to 4 additional students.	-	<u>4</u>	<u>(2)</u>
Total	<u>(9)</u>	<u>27</u>	<u>(17)</u>

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Monroe 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 2018-19 (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 2018 reporting survey periods and the February and June 2019 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 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that the number of DIT for 21 students were incorrectly reported. Sixteen students in the July 2018 reporting survey period were reported for 15 or 90 DIT but should have been reported for 4 DIT, one student in the October 2018 reporting survey period was reported for 5 DIT but should have been reported for 90 DIT, and four students in the June 2019 reporting survey period were reported for 90 DIT but should have been reported for 15 DIT. We propose the following adjustments:

#### **July 2018 Survey**

##### 90 Days in Term

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

##### 15 Days in Term

IDEA - PK through Grade 12, Weighted	(14)
--------------------------------------	------

<u>Findings</u>		<b>Students Transported Proposed Net Adjustments</b>
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	15	
All Other FEFP Eligible Students	1	
<b>October 2018 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>5 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<b>June 2019 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
<u>15 Days in Term</u>		
All Other FEFP Eligible Students	<u>4</u>	0

2. [Ref. 52] The number of buses in operation was overstated by 9 buses, as follows: due to data entry errors when keying in the bus numbers (6 buses) and bus driver reports (3 buses) were not available at the time of our examination and could not be subsequently located. In addition, there was no documentation to support the ridership of six students (five students were in our test) reported on these buses. We propose the following adjustments:

<b>July 2018 Survey</b>		
Number of Buses in Operation	(1)	
<u>4 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<b>October 2018 Survey</b>		
Number of Buses in Operation	(2)	
<b>February 2019 Survey</b>		
Number of Buses in Operation	(4)	
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<b>June 2019 Survey</b>		
Number of Buses in Operation	<u>(2)</u>	
	<u>(9)</u>	

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

15 Days in Term

All Other FEFP Eligible Students	(4)	(6)
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3. [Ref. 53] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	
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**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	(4)	(5)
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4. [Ref. 54] The IEPs for three ESE students in our test did not document the need for ESY services; consequently, the students were not eligible for State transportation funding during the June 2019 reporting survey period. We propose the following adjustment:

**June 2019 Survey**

15 Days in Term

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

5. [Ref. 55] Our general tests disclosed that ten students (eight students were in our test) were incorrectly reported in the IDEA PK through Grade 12, Weighted ridership category. The IEPs for six students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category, the IEP for one student was not available at the time of our examination and could not be subsequently located, and three students were not IDEA students. However, we determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

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

<u>Findings</u>		<b>Students Transported Proposed Net Adjustments</b>
<b>February 2019 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	<u>6</u>	0
6. [Ref. 56] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not enrolled in an ESY Program or in a nonresidential DJJ Program; consequently, the student was not eligible for State transportation funding during the June 2019 reporting survey period. We propose the following adjustment:		
<b>June 2019 Survey</b>		
<u>15 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)
7. [Ref. 57] Our general tests disclosed that two students (one student was in our test) were not identified on the bus drivers' reports as having been transported during the July 2018 reporting survey period. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:		
<b>July 2018 Survey</b>		
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(2)</u>	<u>(2)</u>
<b>Proposed Net Adjustment</b>		<b><u>(17)</u></b>

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Monroe County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported; (2) 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; (3) only ESE students whose IEPs specify a need for ESY and transportation as a related service and students attending non-residential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on the students' IEPs, which are retained in readily accessible files; and (5) only those students who are recorded on bus driver reports as having been transported at least 1 day during the reporting survey period are reported for State transportation funding.

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 2018-19 (Appendix F)*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Monroe 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 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 Monroe County

For the fiscal year ended June 30, 2019, the District received \$1.04 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 2018	13	16	81
October 2018	37	2,251	798
February 2019	39	2,229	1,042
June 2019	<u>18</u>	<u>30</u>	<u>198</u>
Totals	<u>107</u>	<u>4,526</u>	<u>2,119</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*

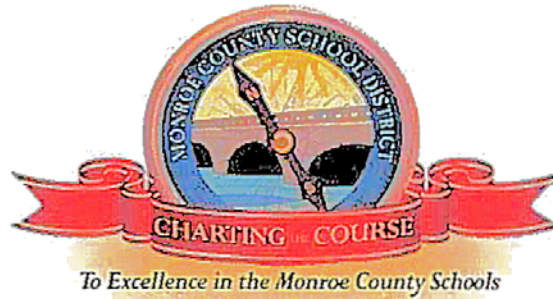
<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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**THERESA AXFORD**  
*Superintendent of Schools*



## Members of the Board

*District # 3*  
**MINDY CONN**  
*Chairperson*

*District #4*  
**JOHN DICK**  
*Vice-Chairperson*

*District # 1*  
**BOBBY HIGHSMITH**

*District # 2*  
**ANDY GRIFFITHS**

*District # 5*  
**DR. SUE WOLTANSKI**

October 12, 2020

Ms. Sherrill F. Norman, CPA  
Auditor General  
State of Florida  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman,

I have reviewed the list of preliminary and tentative findings and recommendations based on your examination of Monroe County District School Board's compliance with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program and the number of students transported as reported for the fiscal year ended June 30, 2019. The District agrees with all of the findings noted.

Corrective actions to be taken are noted below by reference number. Those findings that have similar responses are grouped together.

### Florida Education Finance Program

#### Finding 1

Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL.

Reference Number 10101

**The District has implemented enhanced procedures to ensure that ELL students that exceed the 6-year maximum are not reported for ELL weighted funding.**

#### Findings 2, 5, 7

Four ELL students reported in the ESOL Program had one or more exceptions. Specifically, the English language proficiency was not assessed for two students, and ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS, and one student was cited for both exceptions.

ELL Committees were not convened by October 1 to consider two ELL students' continued ESOL placements beyond 3 years from the students' DEUSS.

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One ELL student's English language proficiency was not assessed and an ELL Committee was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

Reference Number 10102, 29101, 31101

**The District will enhance its procedures and oversight to ensure that students are identified and assessed within 30 school days prior to their DEUSS anniversary date or October 1, as appropriate. In addition, the District will enhance its procedures to ensure that the ELL committee meets to consider extended placement for those students eligible for extended placement.**

Finding 3

There was no documentation to support that three Career Education students who participated in OJT had worked during the October 2018 (two students) and February 2019 (one student) reporting survey period.

Reference Number: 10103

**The District will enhance its procedures to ensure that documentation is provided for Career Education students who participate in OJT and are working during the survey periods.**

Findings 4, 6, 9

Student course schedules were incorrectly reported. The School's bell schedules supported 1,800 (PK-5) and 1,725 (6-8) instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 150 to 375 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW established in the School's bell schedule. Since most of the students were reported with the School for the entire year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level.

Student course schedules were incorrectly reported. The School's bell schedules supported 1,775 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 150 to 2,195 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW established in the School's bell schedule. Since most of the students were reported with the School for the entire year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level.

Student course schedules were incorrectly reported. The School's bell schedules supported between 1,650 and 1,675 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 150 to 2,195 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW established in the School's bell schedule. Since most of the students were reported with the School for the entire year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level.

Reference Number: 29102, 31103, 37101

**The District will enhance its procedures to ensure student course schedules are reported in accordance with the schools' bell schedules. As noted in the finding, the incorrect reporting did not affect the District's ultimate funding level.**

Finding 8

The FTE for one ESE Student concurrently enrolled on-campus as well as in the Hospital and Homebound Program was incorrectly reported. The student's IEP scheduled 120 CMW of homebound instruction and 900 CMW of on-campus instruction; however, the student was reported for 1,920 CMW in Program No. 255 (ESE Support Level 5). In addition, on-campus instruction should have been reported in Program No. 254 (ESE Support level 4) as supported by the student's Matrix of Services form related to the student's on-campus instruction.

Reference Number 31102

**The District will enhance its procedures to ensure all homebound instruction is correctly and accurately reported for funding.**

Finding 10

Our examination of student attendance records disclosed that the school did not have a process in place to retain written evidence that substitute teachers had taken attendance. School management represented to us that, during the 2018-19 school year, substitutes were instructed to call the front office and verbally report attendance to the Office Manager. Consequently, there were no source attendance records to support the substitutes' classroom attendance as presented on Focus (an attendance Web-based student information utilized by the District). Since we were able to determine that the students in our test were appropriately recorded in attendance on Focus associated to the teacher of record, as outlined in the DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook, this item was presented and disclosed as a finding with no proposed adjustment.

Reference Number 37102

**The District will enhance processes for recording student attendance when substitutes are in place. As noted in the finding, the incorrect reporting did not affect the District's ultimate funding level.**

**Transportation Findings**

Finding 1

Students were incorrectly reported for the number of Days in Term (DIT) during the July 2018 and the June 2019 reporting survey.

Reference Number 51

**The District will continue to enhance its procedures to ensure that the number of buses are accurately reported.**

Finding 2

The reported number of buses in operation was overstated and in addition, there was no documentation to support the ridership of six students.  
Reference Number 52

**The District will continue to enhance its procedures to ensure that the number of buses are accurately reported and proper documentation supports the accurate number of ridership.**

Findings 3, 4, 6, and 7

Students transported were incorrectly reported or were not otherwise eligible for State transportation funding.

Reference Number 53, 54, 56, and 57

**The District will enhance its procedures to ensure that all students transported are correctly and accurately reported and that only eligible student riders are reported for funding.**

Finding 5

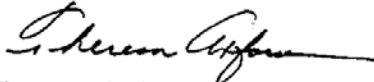
Students were incorrectly reported in weighted ridership categories. Instances were noted where documentation was not available to support the inclusion of student in the weighted ridership categories.

Reference Number 55

**The District will enhance its procedures to ensure that students reported for weighted ridership categories meet the appropriate criteria for such reporting and that documentation is available to support the student's inclusion in the weighted ridership categories.**

We appreciate the professionalism of staff throughout the audit process.

Sincerely,



Theresa Axford, Superintendent  
Monroe County Schools