

Report No. 2021-099  
January 2021

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**PUTNAM 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, Dr. Richard M. Surrency Sr, served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Holly Pickens from 11-20-18	1
Nichole M. Cummings, Vice Chair through 7-12-18 <sup>a</sup>	1
David M. Buckles, Vice Chair from 11-20-18	2
Sandra Gilyard, Chair from 11-20-18	3
Bud McInnis from 11-20-18	4
Kathleen Jorgensen through 11-19-18	4
Jane T. Crawford, Chair through 11-19-18	5

<sup>a</sup> Member position and Vice Chair position vacant through 11-19-18.

The team leader was Alex Riggins, 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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**PUTNAM COUNTY DISTRICT SCHOOL BOARD**  
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# PUTNAM COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
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
K	Kindergarten
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 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, Career Education 9-12, and student transportation, the Putnam 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:

- 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 21 of the 64 teachers in our test. None of the teachers in our test 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 5 of the 27 students in our ESE Support Levels 4 and 5 test and 35 of the 74 students in our Career Education 9-12 test. None of the 27 students in our ESE Support Levels 4 and 5 test and none of the 74 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 48 of the 239 students in our student transportation test, in addition to 567 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 25 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 8.8220 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 30.9964 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in seven findings and a proposed net adjustment of negative 605 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 \$130,322 (negative 30.9964 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 Putnam 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 Putnam County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 18 schools other than charter schools, 3 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$49 million was provided through the FEFP to the District for the District-reported 10,671.39 unweighted FTE as recalibrated, which included 540.98 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

**FTE Student Enrollment**

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

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (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 \$2.5 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 Putnam 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 teachers and students in our Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving 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 and Career Education 9-12, the Putnam 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

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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.

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 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 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  
December 22, 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 Putnam County District School Board (District) reported to the DOE 10,671.39 unweighted FTE as recalibrated, which included 540.98 unweighted FTE as recalibrated for charter schools, at 18 District schools other than charter schools, 3 charter schools, 1 cost center, and 2 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, 2019. (See NOTE B.) The population of schools (24) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, a cost center, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,411) 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 5 of the 27 students in our ESE Support Levels 4 and 5 test<sup>3</sup> and 35 of the 74 students in our Career Education 9-12 test.<sup>4</sup> None of the 27 students in our ESE Support Levels 4 and 5 test and none of the 74 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	24	8	3,121	84	0	7,297.1300	61.2001	8.1777
Basic with ESE Services	23	8	1,031	62	2	2,607.6900	52.9527	4.3169
ESOL	15	4	87	31	3	392.6100	24.3396	(4.4730)
ESE Support Levels 4 and 5	13	6	30	27	5	29.1900	21.6183	(8.3250)
Career Education 9-12	6	2	<u>142</u>	<u>74</u>	<u>35</u>	<u>344.7700</u>	<u>18.5210</u>	<u>(8.5186)</u>
All Programs	24	8	<u>4,411</u>	<u>278</u>	<u>45</u>	<u>10,671.3900</u>	<u>178.6317</u>	<u>(8.8220)</u>

<sup>3</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 8, 13, 19, and 20 on *SCHEDULE D*.

<sup>4</sup> For Career Education 9-12, the material noncompliance is composed of Findings 3, 4, 14, and 15 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (171, all of which are applicable to District schools other than 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 21 of the 64 teachers in our test.<sup>5</sup> None of the 64 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.

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<sup>5</sup> For teachers, the material noncompliance is composed of Findings 5, 6, 9, 10, 11, 16, 17, 18, 21, 22, 24, and 25 on *SCHEDULE D.*

## 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	3.1214	1.108	3.4585
102 Basic 4-8	1.6625	1.000	1.6625
103 Basic 9-12	3.3938	1.000	3.3938
111 Grades K-3 with ESE Services	3.3702	1.108	3.7342
112 Grades 4-8 with ESE Services	.6000	1.000	.6000
113 Grades 9-12 with ESE Services	.3467	1.000	.3467
130 ESOL	(4.4730)	1.185	(5.3005)
254 ESE Support Level 4	(8.2040)	3.619	(29.6903)
255 ESE Support Level 5	(.1210)	5.642	(.6827)
300 Career Education 9-12	<u>(8.5186)</u>	1.000	<u>(8.5186)</u>
Total	<u>(8.8220)</u>		<u>(30.9964)</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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0112</u>	<u>#0125</u>	<u>#0211</u>	
101 Basic K-3	.....	.....	2.2499	2.2499
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.7634	.....	.....	.7634
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.6000	.6000
113 Grades 9-12 with ESE Services	(.0784)	(.0750)	.....	(.1534)
130 ESOL	(.2680)	.....	(2.2499)	(2.5179)
254 ESE Support Level 4	(.2392)	.....	.....	(.2392)
255 ESE Support Level 5	(.2562)	.....	(.6300)	(.8862)
300 Career Education 9-12	<u>(.4761)</u>	<u>.....</u>	<u>.....</u>	<u>(.4761)</u>
Total	<u>(.5545)</u>	<u>(.0750)</u>	<u>(.0300)</u>	<u>(.6595)</u>

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

**Proposed Adjustments (1)**

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#0301</u></b>	<b><u>#0321</u></b>	<b><u>#0341</u></b>	<b><u>Total</u></b>
101	2.2499	.....	.....	.8715	3.1214
102	.0000	.....	1.1749	.4876	1.6625
103	.7634	1.4500	1.1804	.....	3.3938
111	.0000	.....	3.3702	.....	3.3702
112	.6000	.....	.....	.....	.6000
113	(.1534)	.....	.5001	.....	.3467
130	(2.5179)	(1.4500)	.....	(.5051)	(4.4730)
254	(.2392)	.....	(7.1108)	(.8540)	(8.2040)
255	(.8862)	(.1200)	.8852	.....	(.1210)
300	<u>(.4761)</u>	<u>(8.0425)</u>	.....	.....	<u>(8.5186)</u>
Total	<u>(.6595)</u>	<u>(8.1625)</u>	<u>.0000</u>	<u>.0000</u>	<u>(8.8220)</u>

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

# SCHEDULE D

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

### Overview

Putnam 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)**

### Districtwide – Certification of Attendance

1. [Ref. 6101/11201/12501/21101/30101/32101/34101] Our examination of the attendance procedures at seven non-virtual schools in our test disclosed that the principals did not certify student attendance for the 2018-19 school year as required by SBE Rule 6A- 1.044, FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this disclosure finding with no proposed adjustment.

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### Interlachen High School (#0112)

2. [Ref. 11202] Documentation that supported one ESE student's enrollment in a dual-enrolled course was not available at the time of our examination and could not be subsequently located. We also noted that a grade or credit earned was not recorded for the course in the student's academic history. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Interlachen High School (#0112) (Continued)**

113 Grades 9-12 with ESE Services	(.0784)	(.0784)
<p>3. [Ref. 11203] More work hours were reported than were supported by the timecards for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:</p>		
300 Career Education 9-12	(.3002)	(.3002)
<p>4. [Ref. 11204] The timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:</p>		
300 Career Education 9-12	(.1759)	(.1759)
<p>5. [Ref. 11270/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Varying Exceptionalities (Ref. 11270) and Elementary Education (Ref. 11272) but taught courses that required certification in Art, Music, or Drama (Ref. 11270) and Math (Ref. 11272). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:</p>		
<u>Ref. 11270</u>		
103 Basic 9-12	.4954	
254 ESE Support Level 4	(.2392)	
255 ESE Support Level 5	(.2562)	.0000
<u>Ref. 11272</u>		
103 Basic 9-12	.1340	
130 ESOL	(.1340)	.0000
<p>6. [Ref. 11271] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:</p>		
103 Basic 9-12	.1340	
130 ESOL	(.1340)	.0000
		(.5545)

**Findings**

**Q. I. Roberts Jr. - Sr. High School (#0125)**

7. [Ref. 12502] Documentation that supported one ESE student’s enrollment in a dual-enrolled course was not available at the time of our examination and could not be subsequently located. We also noted that a grade or credit earned was not recorded for the course in the student’s academic history. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0750)	(.0750)
		(.0750)

**Browning-Pearce Elementary School (#0211)**

8. [Ref. 21102] One ESE student was reported for more homebound instruction than was scheduled by the student’s IEP in the October 2018 reporting survey period. In addition, the student was not reported in accordance with the student’s *Matrix of Services* form in the February 2019 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.6000	
255 ESE Support Level 5	(.6300)	(.0300)

9. [Ref. 21170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.4375	
130 ESOL	(.4375)	.0000

10. [Ref. 21171/73] 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 until November 6, 2018, which was after the October 2018 reporting survey period. We propose the following adjustments:

<u>Ref. 21171</u>		
101 Basic K-3	.1875	
130 ESOL	(.1875)	.0000

<u>Ref. 21173</u>		
101 Basic K-3	.7500	
130 ESOL	(.7500)	.0000

11. [Ref. 21172] One teacher was not properly certified and was not approved by the School Board to teach out of field in Elementary Education or ESOL. We also noted that the parents of the students were notified of the teacher’s out-of-field status in ESOL but  
*(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Browning-Pearce Elementary School (#0211)** (Continued)

not in Elementary Education. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8749	
130 ESOL	<u>(.8749)</u>	<u>.0000</u>
		<u>(.0300)</u>

**Palatka High School (#0301)**

12. [Ref. 30102/03] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates (Ref. 30102/03) and an ELL Committee was not convened to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS (Ref. 30102). In addition, the *ELL Student Plan* for the student (Ref. 30103) was dated November 6, 2018, which was after the October 2018 reporting survey period. We propose the following adjustments:

<u>Ref. 30102</u>		
103 Basic 9-12	.3076	
130 ESOL	<u>(.3076)</u>	.0000
 <u>Ref. 30103</u>		
103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

13. [Ref. 30104] The homebound instructor’s contact logs for one ESE student enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1200)</u>	(.1200)
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14. [Ref. 30105] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0594)</u>	(.0594)
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Palatka High School (#0301) (Continued)**

15. [Ref. 30106] Timecards were not available at the time of our examination and could not be subsequently located for 31 Career Education 9-12 students who participated in OJT. In addition, more work hours were reported than were supported by the timecard for one student who was also reported in the October 2018 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(7.9831)	(7.9831)
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16. [Ref. 30170/74] Two teachers taught Basic subject area classes that included ELL students but had earned none (Ref. 30170) or only 36 (Ref. 30174) of the 60 in-service points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 30170</u>		
103 Basic 9-12	.0714	
130 ESOL	(.0714)	.0000

<u>Ref. 30174</u>		
103 Basic 9-12	.2142	
130 ESOL	(.2142)	.0000

17. [Ref. 30171] 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 a course that required certification in Biology. We propose the following adjustment:

103 Basic 9-12	.2142	
130 ESOL	(.2142)	.0000

18. [Ref. 30172/73/75] Three teachers taught Reading (Ref. 30172/75) or Primary Language Arts (Ref. 30173) 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, and the parents of the students were not notified of the teachers' out-of-field status. In addition, one teacher (Ref. 30172) had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 30172</u>		
103 Basic 9-12	.1428	
130 ESOL	(.1428)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Palatka High School (#0301)** (Continued)

<u>Ref. 30173</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000
<u>Ref. 30175</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	<u>.0000</u>
		 <u>(8.1625)</u>

**Eleanor H. Miller School (#0321)**

19. [Ref. 32102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

20. [Ref. 32103] The *Matrix of Services* form for one ESE student that accompanied the October 9, 2018, IEP was dated October 29, 2018, which was after the October 2018 reporting survey period, and the November 13, 2017, *Matrix of Services* form was not reviewed when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

21. [Ref. 32170/71/72/74] Four teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Social Science (Ref. 32170), ESE, and Elementary Education (Ref. 32171/74), and Mentally Handicapped (Ref. 32172) but taught courses that required certification in ESE (Ref. 32170), Elementary Education (Ref. 32170/72), Art (Ref. 32170/71), PK Disabilities endorsement (Ref. 32171), and Reading (Ref. 32174). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 32170</u>		
102 Basic 4-8	.5383	
103 Basic 9-12	.5001	
254 ESE Support Level 4	<u>(1.0384)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Eleanor H. Miller School (#0321)** (Continued)

<u>Ref. 32171</u>		
103 Basic 9-12	.1148	
111 Grades K-3 with ESE Services	2.3702	
254 ESE Support Level 4	(2.3702)	
255 ESE Support Level 5	<u>(.1148)</u>	.0000
<u>Ref. 32172</u>		
102 Basic 4-8	.6366	
254 ESE Support Level 4	<u>(.6366)</u>	.0000
<u>Ref. 32174</u>		
103 Basic 9-12	.0656	
254 ESE Support Level 4	<u>(.0656)</u>	.0000

22. [Ref. 32173] Our test of teacher certification disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a paraprofessional but was designated as a substitute teacher; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead responsible for providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of services rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Ochwilla Elementary School (#0341)**

23. [Ref. 34102] 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	.4467	
130 ESOL	<u>(.4467)</u>	.0000

24. [Ref. 34170] One teacher taught Reading to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. In addition, the parents of the student were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.0584	
130 ESOL	<u>(.0584)</u>	.0000

25. [Ref. 34171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Elementary Education (Ref. 34171) or Business Education (Ref. 34172) but taught courses that required certification in Speech Language Impaired (Ref. 34171) or ESE and Elementary Education (Ref. 34172). In addition, the parents of the students were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 34171</u>		
101 Basic K-3	.0084	
102 Basic 4-8	.0083	
254 ESE Support Level 4	<u>(.0167)</u>	.0000

<u>Ref. 34172</u>		
101 Basic K-3	.4164	
102 Basic 4-8	.4209	
254 ESE Support Level 4	<u>(.8373)</u>	.0000

.0000

**Proposed Net Adjustment**

**(8.8220)**

## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that Putnam County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) automated attendance records are appropriately certified by the Principal or a designee attesting to the completeness and accuracy of attendance recorded in the District's automated attendance system in accordance with SBE Rule 6A -1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESOL and ESE Programs; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3 year base period is assessed by October 1 if the students DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (4) *ELL Student Plans* are timely prepared; (5) the Class Minutes, Weekly for ESE students enrolled in the Hospital and Homebound Program is reported in accordance with the instructional minutes scheduled, as supported by the homebound teachers' instructional contact logs and the students' IEPs; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely reviewed or completed; (7) students participating in dual-enrolled courses at local colleges and universities are enrolled in these courses at date certain of the reporting survey period and documentation is retained to support this enrollment; (8) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (9) all teachers, including the teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are timely notified of the teacher's out-of-field placement; and (10) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines.

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 18 schools other than charter schools, 3 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$49 million was provided through the FEFP to the District for the District-reported 10,671.39 unweighted FTE as recalibrated, which included 540.98 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>
Districtwide – Certification of Attendance	1
1. Putnam Academy of Arts and Sciences*	NA
2. Interlachen High School	2 through 6
3. Q. I. Roberts Jr. - Sr. High School	7
4. Browning-Pearce Elementary School	8 through 11
5. Palatka High School	12 through 18
6. Eleanor H. Miller School	19 through 22
7. Ochwilla Elementary School	23 through 25
8. Putnam Virtual Franchise	NA

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Putnam 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**

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 Putnam 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, 2019.

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

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>6</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 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

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<sup>6</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.

*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  
December 22, 2020

# SCHEDULE F

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

Any student who is transported by the Putnam 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 (160) 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 (10,297) 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	382
All Other FEFP Eligible Students	<u>9,915</u>
Total	<u>10,297</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 48 of 239 students in our student transportation test.<sup>7</sup>

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<sup>7</sup> For student transportation, the material noncompliance is composed of Findings 1, 2, 4, 5, 6, and 7 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 239 of the 10,297 students reported as being transported by the District.	-	48	(40)
In conjunction with our general tests of student transportation we identified certain issues related to 567 additional students.	-	<u>567</u>	<u>(565)</u>
Total	<u>(3)</u>	<u>615</u>	<u>(605)</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

Putnam 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] Nine students in our test were transported to a Credit Recovery Program during the June 2019 reporting survey period which is not eligible for State transportation funding. The students were not enrolled in a nonresidential DJJ Program and eight of these students were not classified as students with disabilities under the IDEA. In addition, the IEP for the remaining student did not authorize ESY services. We propose the following adjustment:

**June 2019 Survey**

16 Days in Term

All Other FEFP Eligible Students

(9)

(9)

2. [Ref. 52] Our general tests disclosed that 152 PK students (2 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that 2 students were eligible for reporting in the Teenage Parents and Infants ridership category; however, the remaining 150 students were enrolled in the District's Voluntary PK Program and were not eligible for State transportation funding. We propose the following adjustments:

		<b>Students Transported Proposed Net Adjustments</b>
<b>Findings</b>		
<b>October 2018 Survey</b>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(75)	
<b>February 2019 Survey</b>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(77)	(150)
3. [Ref. 53] Our general tests disclosed that five students were not eligible to be reported for State transportation funding. The students were either enrolled in Virtual Education (four students) or a Home Education Program (one student) which did not require transportation services during the October 2018 reporting survey period. We propose the following adjustment:		
<b>October 2018 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	(5)
4. [Ref. 54] Our review of the bus driver reports disclosed that one bus driver's report was not signed by the bus driver attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 112 students (1 student was in our test) reported on this bus could not be validated. We propose the following adjustment:		
<b>October 2018 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(112)	(112)
5. [Ref. 55] Our general tests disclosed that the ridership of 323 students (22 students were in our test) was not adequately supported. Three bus driver reports were missing and could not be subsequently located; consequently, the reported ridership of 260 students (3 students were in our test) on those buses was not adequately supported. In addition, 63 students (19 students were in our test) were either not listed on the bus drivers' reports (7 students) or were not marked as riding the bus (56 students). We propose the following adjustments:		
<b>October 2018 Survey</b>		
Number of Buses in Operation	(2)	
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	(132)	

		<b>Students Transported Proposed Net Adjustments</b>
<b>Findings</b>		
<b>February 2019 Survey</b>		
Number of Buses in Operation	<u>(1)</u>	
	<u>(3)</u>	
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	(174)	
<u>74 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(323)
6. [Ref. 56] Eleven students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Specifically, the IEPs for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that eight of the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. However, the remaining three students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
<b>October 2018 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	
<b>February 2019 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	<u>3</u>	(3)
7. [Ref. 57] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
<b>October 2018 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
<b>February 2019 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(3)</u>
<b>Proposed Net Adjustment</b>		<b><u>(605)</u></b>

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Putnam County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESE students whose IEPs specify a need for ESY and transportation as a related service or students attending a nonresidential DJJ Program are reported for State transportation funding in the summer reporting survey periods; (2) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (3) students solely enrolled in Virtual Education or Home Education Programs are not reported for State transportation funding; (4) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who are providing the transportation that attests to the validity and accuracy of the students' ridership and are maintained in readily accessible files; (5) 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; (6) 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 each student's IEP; and (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.

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

### NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Putnam 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 Putnam County

For the fiscal year ended June 30, 2019, the District received \$2.5 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2018	77	5,111	793
February 2019	75	5,177	868
June 2019	<u>8</u>	<u>9</u>	<u>43</u>
Totals	<u>160</u>	<u>10,297</u>	<u>1,704</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, 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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**Putnam County School District**  
200 Reid Street Palatka, Florida 32177  
www.putnamschools.org

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December 22, 2020

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Pepper Building, Suite G74  
111 W. Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

In response to the preliminary and tentative audit findings Report on Florida Education Finance Program Full-Time Equivalent Students and Student Transportation of the Putnam County School District for the fiscal year ended June 30, 2019, we would like to provide the following responses:

**Full Time Equivalent Students:**

The District will closely monitor the FTE reporting in the future to reflect the most accurate reporting possible. Training and process monitoring will be used to monitor and improve any areas as it relates to reporting. We have sent a copy of the findings to each principal and/or supervisor to work to correct these deficiencies to help preclude having similar findings in the future.

We will exercise more care and take corrective action, as appropriate, to ensure that teachers are either properly certified or, if teaching out of field, are timely approved by the School Board to do so and parents are notified of the teachers' out-of-field status. We will ensure that all administrators will attend training regarding Policy 3130 as it relates to Teachers teaching out of field. Area Directors will do quarterly reviews to ensure all teachers are in field and if not, that proper documentation is in place and teachers are successfully working towards gaining the needed certification.

We will explain the importance of having appropriate attendance procedures in place to certify student attendance. We will verify that each school has a statement of certification signed by the principal. Area Directors will ensure that this proper documentation is in place.

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Holly Pickens, District I  
David Buckles, District II  
Sandra Gilyard, District III



Gordon "Bud" McInnis, District IV  
Jane Crawford, District V  
Dr. Rick Surrency, Superintendent

We will ensure that the course schedules for ESE students are reported entirely in ESE and that ESE students are reported in accordance with their Matrix of Services forms. We will ensure that ELL Committees document the consideration of at least two of the five criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., FAC, when recommending the students' ESOL placements and that students' ELL Student Plans identify all courses employing ESOL strategies. We will ensure that the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but not later than the students' ESOL anniversary dates. All administrators will attend training regarding ESOL endorsements and certification requirements with Area Directors conducting quarterly reviews.

We will also ensure that students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, appropriately signed, and retained in readily-accessible files and that reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and the time authorized on the students' IEPs. We will ensure that only students who are in membership during the survey week and in attendance at least 1 day of the 11-day survey window are reported for FEFP funding; that parents are timely notified of their children's ESOL placements; that FTE is appropriately stated and documentation provided for dual enrollment students' schedules; and that teachers earn their in-service training points in ESOL strategies on a timely basis as required by rules and the teachers' in-service training timelines. Area Directors will ensure via regular reviews that these items are attended to.

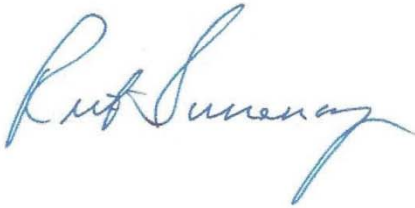
#### **Student Transportation:**

The District will exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported; (2) only students who are eligible for transportation will be reported for State transportation funding (including the 2 mile rule); (3) bus drivers' reports accurately reflect the students riding their assigned buses; (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classification as noted on the students' IEPs; (5) students are correctly reported in the appropriate ridership program, as well as the All Other FEFP Eligible Students ridership category; (6) that students home addresses are kept up to date and accurate within the District's Student Information Management System; and (7) that students enrolled in Virtual Education or Home Schooling are not reported for State Transportation Funding. The Director of Transportation will be responsible for ensuring that all data elements are entered appropriately into the system and that drivers keep appropriate logs. The Associate Superintendent of Support will verify with the Director of Transportation that all matters relating to Student Transportation and appropriate documentation is being maintained through quarterly reviews.

As in previous years, we appreciate the service your office provides. It was a pleasure to work with your team during this audit.

Should you have any questions regarding the enclosed responses, please contact Mrs. Rhonda Odom, Chief Financial Officer, at (386)329-0513.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rhonda Odom". The signature is written in a cursive style with a large initial "R" and a long, sweeping tail.