

**LAKE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Diane S. Kornegay served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
William J. "Bill" Mathias, Vice Chair from 11-18-19	1
Dr. Kristi Burns, Chair from 11-18-19, Vice Chair through 11-17-19	2
Marc Dodd	3
Sandy Gamble, Chair through 11-17-19	4
Stephanie Luke	5

The examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager, by e-mail at aileenpeterson@aud.state.fl.us or by telephone at (850) 412-2972.

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LAKE 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
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

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 ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Lake County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020. 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 18 of the 45 students in our ESE Support Levels 4 and 5 test and 30 of the 30 students in our Career Education 9-12 test. None of the 45 students in our ESE Support Levels 4 and 5 test attended charter schools. Similarly, none of the 30 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 47 of the 324 students in our student transportation test as well as exceptions for 738 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 31 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 6.1608, all applicable to District schools other than charter schools, but has a potential impact on the District's weighted FTE of negative 44.2804 (44.2713 applicable to District schools other than charter schools and .0091 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 772 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, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$189,498 (negative 44.2804 times \$4,279.49), of which \$189,459 is applicable to District schools other than charter schools and \$39 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 10 charter schools, 4 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$168.8 million was provided through the FEFP to the District for the District-reported 44,472.68 unweighted FTE as recalibrated, which included 6,373.64 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 survey¹ 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 \$8.8 million for student transportation as part of the State funding through the FEFP.

¹ 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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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Lake County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. 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 2019-20* 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 modified 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, waste, 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 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 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 Lake County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

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 weaknesses² 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 waste 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

² 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 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 3, 2021

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, 2020, the Lake County District School Board (District) reported to the DOE 44,472.68 unweighted FTE as recalibrated, which included 6,373.64 unweighted FTE as recalibrated for charter schools, at 43 District schools other than charter schools, 10 charter schools, 4 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (60) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (15,766) 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 18 of the 45 students in our ESE Support Levels 4 and 5 test³ and 30 of the 30 students in our Career Education 9-12 test.⁴ None of the 45 students in our ESE Support Levels 4 and 5 test attended charter schools. Similarly, none of the 30 students in our Career Education 9-12 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	55	15	12,454	188	3	33,542.5800	144.5478	15.4549
Basic with ESE Services	55	15	2,688	134	4	7,929.4700	107.1451	8.7271
ESOL	48	14	510	158	13	1,234.6100	108.0461	(12.6484)
ESE Support Levels 4 and 5	39	9	52	45	18	488.1600	30.0340	(12.0973)
Career Education 9-12	11	1	<u>62</u>	<u>30</u>	<u>30</u>	<u>1,277.8600</u>	<u>6.8614</u>	<u>(5.5971)</u>
All Programs	60	15	<u>15,766</u>	<u>555</u>	<u>68</u>	<u>44,472.6800</u>	<u>396.6344</u>	<u>(6.1608)</u>

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 7, 9, 10, 20, 21, 23, 24, and 30 on *SCHEDULE D*.

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

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (562, of which 537 are applicable to District schools other than charter schools and 25 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 171 and found exceptions for 14 teachers. Twelve (7 percent) of the 171 teachers in our test taught at charter schools and 1 (7 percent) of the 14 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	1.9245	1.120	2.1554
102 Basic 4-8	8.1029	1.000	8.1029
103 Basic 9-12	5.2776	1.005	5.3040
111 Grades K-3 with ESE Services	.4433	1.120	.4965
112 Grades 4-8 with ESE Services	1.5000	1.000	1.5000
113 Grades 9-12 with ESE Services	6.7838	1.005	6.8177
130 ESOL	(12.4985)	1.181	(14.7607)
254 ESE Support Level 4	(9.9106)	3.637	(36.0449)
255 ESE Support Level 5	(2.1867)	5.587	(12.2171)
300 Career Education 9-12	(5.5971)	1.005	(5.6251)
Subtotal	(6.1608)		(44.2713)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.1499	1.120	.1679
130 ESOL	(.1499)	1.181	(.1770)
Subtotal	.0000		(.0091)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.0744	1.120	2.3233
102 Basic 4-8	8.1029	1.000	8.1029
103 Basic 9-12	5.2776	1.005	5.3040
111 Grades K-3 with ESE Services	.4433	1.120	.4965
112 Grades 4-8 with ESE Services	1.5000	1.000	1.5000
113 Grades 9-12 with ESE Services	6.7838	1.005	6.8177
130 ESOL	(12.6484)	1.181	(14.9377)
254 ESE Support Level 4	(9.9106)	3.637	(36.0449)
255 ESE Support Level 5	(2.1867)	5.587	(12.2171)
300 Career Education 9-12	(5.5971)	1.005	(5.6251)
Total	(6.1608)		(44.2804)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0067</u>	<u>#0081</u>	<u>#0101</u>	
101 Basic K-3	.4149	.....	.....	.4149
102 Basic 4-8	.....	.....	.6600	.6600
103 Basic 9-12	.....	1.0105	.....	1.0105
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	6.0006	.....	6.0006
130 ESOL	(.4149)	(.6346)	.....	(1.0495)
254 ESE Support Level 4	.....	(6.3765)	.....	(6.3765)
255 ESE Support Level 5	.....	.....	(.6600)	(.6600)
300 Career Education 9-12	<u>.....</u>	<u>(5.5137)</u>	<u>.....</u>	<u>(5.5137)</u>
Total	<u>.0000</u>	<u>(5.5137)</u>	<u>.0000</u>	<u>(5.5137)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0161</u>	<u>#0271</u>	<u>#0351</u>	<u>#0401</u>	
101	.4149	.....	1.5096	.....	.....	1.9245
102	.6600	.....	.....	3.3468	.5274	4.5342
103	1.0105	.9851	.....	.....	.....	1.9956
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	6.0006	1.3858	.....	.....	.....	7.3864
130	(1.0495)	(.4850)	(1.5096)	(2.8466)	(.5274)	(6.4181)
254	(6.3765)	(1.0359)	.....	(.5002)	.....	(7.9126)
255	(.6600)	(.8500)	.....	.....	.....	(1.5100)
300	<u>(5.5137)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(5.5137)</u>
Total	<u>(5.5137)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.5137)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0411</u>	<u>#0551</u>	<u>#0701</u>	<u>#7004</u>	
101	1.9245	.....	.....	.....	.....	1.9245
102	4.5342	3.5687	.....	.....	.....	8.1029
103	1.9956	.....	.....	3.4079	(.1259)	5.2776
111	.0000	.....	.4433	.....	.....	.4433
112	.0000	.....	1.5000	.....	.....	1.5000
113	7.3864	.....	.....	(.3682)	(.1668)	6.8514
130	(6.4181)	(3.5687)	.....	(2.5117)	.....	(12.4985)
254	(7.9126)	.....	(1.5000)	(.4980)	.....	(9.9106)
255	(1.5100)	.....	(.4433)	(.1500)	.....	(2.1033)
300	<u>(5.5137)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0834)</u>	<u>(5.5971)</u>
Total	<u>(5.5137)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1200)</u>	<u>(.3761)</u>	<u>(6.0098)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#7006</u>	<u>#9041*</u>	
101 Basic K-3	1.9245	.....	.1499	2.0744
102 Basic 4-8	8.1029	.....	.....	8.1029
103 Basic 9-12	5.2776	.....	.....	5.2776
111 Grades K-3 with ESE Services	.4433	.....	.....	.4433
112 Grades 4-8 with ESE Services	1.5000	.....	.....	1.5000
113 Grades 9-12 with ESE Services	6.8514	(.0676)	.....	6.7838
130 ESOL	(12.4985)	.....	(.1499)	(12.6484)
254 ESE Support Level 4	(9.9106)	.....	.....	(9.9106)
255 ESE Support Level 5	(2.1033)	(.0834)	.....	(2.1867)
300 Career Education 9-12	<u>(5.5971)</u>	.....	.....	<u>(5.5971)</u>
Total	<u>(6.0098)</u>	<u>(.1510)</u>	<u>.0000</u>	<u>(6.1608)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Lake County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2019-20* 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 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 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)**

Sawgrass Bay Elementary School (#0067)

1. [Ref. 6701] The English language proficiency was not assessed and an ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We also noted that the parents of the student were not notified of their child's placement in the ESOL Program. In addition, the student's *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4149	
130 ESOL	<u>(.4149)</u>	<u>.0000</u>
		<u>.0000</u>

Eustis High School (#0081)

2. [Ref. 8101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5003	
254 ESE Support Level 4	<u>(.5003)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Eustis High School (#0081) (Continued)

3. [Ref. 8102] The *Matrix of Services* forms for seven ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	5.5003	
254 ESE Support Level 4	<u>(5.5003)</u>	.0000

4. [Ref. 8103] The timecards for 30 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(5.5137)</u>	(5.5137)
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5. [Ref. 8104] The English language proficiency was not assessed and ELL Committees were not convened within 30 school days prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.6346	
130 ESOL	<u>(.6346)</u>	.0000

6. [Ref. 8170] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 18, 2019, which was after the October 2019 reporting survey period. The teacher held certification in Agriculture but taught courses that required certification in ESE. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3759	
254 ESE Support Level 4	<u>(.3759)</u>	<u>.0000</u>

(5.5137)

Fruitland Park Elementary School (#0101)

7. [Ref. 10102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 102 (Grades 4-8 Basic). We propose the following adjustment:

102 Basic 4-8	.6600	
255 ESE Support Level 5	<u>(.6600)</u>	<u>.0000</u>

.0000

Findings

Leesburg High School (#0161)

8. [Ref. 16101] For one ESE student, an IEP valid during the February 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5001	
113 Grades 9-12 with ESE Services	<u>(.5001)</u>	.0000

9. [Ref. 16102] The *Matrix of Services* forms for two ESE students were either not available at the time of our examination and could not be subsequently located (one student) or was not reviewed and updated when the student’s new IEP was prepared (one student). We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0359	
254 ESE Support Level 4	<u>(1.0359)</u>	.0000

10. [Ref. 16103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 Basic with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.8500	
255 ESE Support Level 5	<u>(.8500)</u>	.0000

11. [Ref. 16104] The English language proficiency was not assessed and ELL Committees were not convened within 30 school days prior to two students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.4850	
130 ESOL	<u>(.4850)</u>	.0000
		<u>.0000</u>

Astatula Elementary School (#0271)

12. [Ref. 27170] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 120 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 adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Astatula Elementary School (#0271) (Continued)

101 Basic K-3	1.5096	
130 ESOL	<u>(1.5096)</u>	<u>.0000</u>
		<u>.0000</u>

Carver Middle School (#0351)

13. [Ref. 35103] Our examination of the School’s records for six ELL students disclosed the following:

- a. The course schedules for two students were dated after the October 2019 reporting survey period.
- b. The *ELL Student Plans* for two students were incomplete as the students’ course schedules showing which courses were to employ ESOL strategies were not available at the time of our examination and could not be subsequently located.
- c. The *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. In addition, School records did not demonstrate that the parents of one of the students were notified of their child’s ESOL placement.

We propose the following adjustment:

102 Basic 4-8	2.8466	
130 ESOL	<u>(2.8466)</u>	<u>.0000</u>

14. [Ref. 35170] One teacher was not properly certified and was not approved by the School Board to teach out of field until October 28, 2019, which was after the October 2019 reporting survey period. The teacher held certification in ESE but taught courses that required certification in Elementary Education, English, Math, Science, and Social Science. We also noted that the student’s parents were not notified of the teacher’s out-of-field status in Elementary Education. We propose the following adjustment:

102 Basic 4-8	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Clermont Middle School (#0401)

15. [Ref. 40170] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.5274	
130 ESOL	<u>(.5274)</u>	<u>.0000</u>
		<u>.0000</u>

Mt. Dora Middle School (#0411)

16. [Ref. 41101] The *ELL Student Plans* for two ELL students were not completed until January 14, 2020, and January 15, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.7154	
130 ESOL	<u>(.7154)</u>	<u>.0000</u>

17. [Ref. 41170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.7268	
130 ESOL	<u>(.7268)</u>	<u>.0000</u>

18. [Ref. 41171] One teacher taught a Basic subject area course to a class that included ELL students but had not earned the 3 college credit hours in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline until January 24, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2844	
130 ESOL	<u>(.2844)</u>	<u>.0000</u>

19. [Ref. 41172] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.8421	
130 ESOL	<u>(1.8421)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tavares Elementary School (#0551)

20. [Ref. 55101] The *Matrix of Services* forms for two ESE students were either not reviewed when the student’s new IEP was prepared (one student) or was not available at the time of our examination and could not be subsequently located (one student). We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

21. [Ref. 55102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 111 (Grades PK-3 Basic with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.4433	
255 ESE Support Level 5	<u>(.4433)</u>	.0000
		<u>.0000</u>

South Lake High School (#0701)

22. [Ref. 70101] The Educational Plan for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.8662	
113 Grades 9-12 with ESE Services	<u>(.8662)</u>	.0000

23. [Ref. 70102] *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4980	
254 ESE Support Level 4	<u>(.4980)</u>	.0000

24. [Ref. 70103] The homebound teacher’s instructional log for one ESE student in the Hospital and Homebound Program disclosed that the student was not provided instruction during the October 2019 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1200)</u>	(.1200)
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Findings

South Lake High School (#0701) (Continued)

25. [Ref. 70170/71/72/74] Four teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 70170</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000
<u>Ref. 70171</u>		
103 Basic 9-12	.8196	
130 ESOL	<u>(.8196)</u>	.0000
<u>Ref. 70172</u>		
103 Basic 9-12	.6219	
130 ESOL	<u>(.6219)</u>	.0000
<u>Ref. 70174</u>		
103 Basic 9-12	.0714	
130 ESOL	<u>(.0714)</u>	.0000

26. [Ref. 70173] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 10, 2020, which was after the February 2020 reporting survey period. The teacher held certification in Social Science but taught a course that required certification in Math. We propose the following adjustment:

103 Basic 9-12	.8860	
130 ESOL	<u>(.8560)</u>	
255 ESE Support Level 5	<u>(.0300)</u>	<u>.0000</u>
		<u>(.1200)</u>

Lake Virtual Franchise (#7004)

27. [Ref. 700401] The FTE for one Basic virtual education student was incorrectly reported. School records did not demonstrate that the student had successfully completed the course; consequently, the course was not eligible for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.0683)</u>	(.0683)
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28. [Ref. 700402] Three virtual education students, (two in our Basic test and one in our Basic with ESE Services test), were incorrectly reported for FTE. The FEFP provides annual funding for a 180-day regular school year and for specific programs that extend
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Virtual Franchise (#7004) (Continued)

beyond the regular school year, including virtual instruction programs, for the purposes of course completion and credit recovery. However, these courses started prior to the beginning of the 180-day regular school year, were not for credit recovery purposes, and were not eligible to be reported for FEEP funding for the 2019-20 school year. We propose the following adjustment:

103 Basic 9-12	(.1410)	
113 Grades 9-12 with ESE Services	<u>(.1668)</u>	(.3078)

29. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certifications in Physical Education and Health but taught a course that required certification in Family and Consumer Sciences. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0834	
300 Career Education 9-12	<u>(.0834)</u>	<u>.0000</u>
		<u>(.3761)</u>

Lake Virtual Instruction Course Offerings (#7006)

30. [Ref. 700601] The FTE for two virtual education students, (one in Basic with ESE Services test and one in our ESE Support Level 5 test), was incorrectly reported. School records did not demonstrate that the students had successfully completed the courses; consequently, the courses were not eligible for FEEP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0676)	
255 ESE Support Level 5	<u>(.0834)</u>	<u>(.1510)</u>
		<u>(.1510)</u>

Pinecrest Lakes Academy (#9041) Charter School

31. [Ref. 904170] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.1499	
130 ESOL	<u>(.1499)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment		<u>(6.1608)</u>
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SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Lake County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (3) parents are timely notified of their child's ESOL placement; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are signed, timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (5) 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; (6) schedules for students enrolled concurrently or intermittently in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (7) each Educational Plan or IEP is properly maintained in the student's file; (8) only virtual education courses that are successfully completed timely are reported for FEFP funding and such completion is supported by readily accessible and accurate documentation; (9) teachers are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (10) ESOL teachers earn the appropriate in-service training points or college credits 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 2019-20

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 2019-20

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 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

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

1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 10 charter schools, 4 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$168.8 million was provided through the FEFP to the District for the District-reported 44,472.68 unweighted FTE as recalibrated, which included 6,373.64 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 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

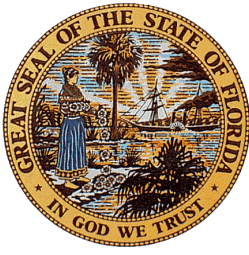
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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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, 2020. 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. Eustis Elementary School	NA
2. Sawgrass Bay Elementary School	1
3. Eustis High School	2 through 6
4. Fruitland Park Elementary School	7
5. Seminole Springs Elementary School	NA
6. Leesburg High School	8 through 11
7. Astatula Elementary School	12
8. Carver Middle School	13 and 14
9. Clermont Middle School	15
10. Mt. Dora Middle School	16 through 19
11. Tavares Elementary School	20 and 21
12. South Lake High School	22 through 26
13. Lake Virtual Franchise	27 through 29
14. Lake Virtual Instruction Course Offerings	30
15. Pinecrest Lakes Academy*	31

* Charter School



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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Lake County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. 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 2019-20 (Appendix G)* 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 modified 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, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Lake County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

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 weaknesses⁵ 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 waste 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

⁵ 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 3, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Lake County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under 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, 2020. (See NOTE B.) The population of vehicles (567) 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 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (36,220) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	27
Hazardous Walking	85
IDEA – PK through Grade 12, Weighted	2,249
All Other FEFP Eligible Students	<u>33,859</u>
Total	<u>36,220</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 47 of 324 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, and 8 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 324 of the 36,220 students reported as being transported by the District.	-	47	(34)
In conjunction with our general tests of student transportation we identified certain issues related to 738 additional students.	-	<u>738</u>	<u>(738)</u>
Total	<u>(3)</u>	<u>785</u>	<u>(772)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Lake County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2019-20 (Appendix G)* 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*.

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 2019 reporting survey periods and the February 2020⁷ 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 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 23 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (10)

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (13) (23)

**Students
Transported
Proposed Net
Adjustments**

⁷ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

Findings

2. [Ref. 52] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a Home School Program during the October 2019 reporting survey period and did not require transportation. Consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

3. [Ref. 53] Our general tests disclosed that 37 bus driver reports (related to 3 buses in the July 2019, 20 buses in the October 2019, and 14 buses in the February 2020 reporting survey periods) were not signed and dated by the bus drivers attesting to the accuracy of the reported ridership as required in the DOE’s guidance provided in *Technical Assistance Note: Maintenance of Transportation Records, No. 2019-01, dated September 11, 2018*. Consequently, the ridership of the 731 students (24 students were in our test) reported could not be validated. In addition, we noted that the reported number of buses in operation was overstated by three buses, one bus in the July 2019 reporting survey period and 2 buses in the February 2020 reporting survey period, due to data entry errors when keying in the bus numbers. We propose the following adjustments:

July 2019 Survey

Number of Buses in Operation	(1)	
------------------------------	-----	--

4 Days in Term

IDEA - PK through Grade 12, Weighted	(10)	
--------------------------------------	------	--

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(168)	
--------------------------------------	-------	--

All Other FEFP Eligible Students	(230)	
----------------------------------	-------	--

February 2020 Survey

Number of Buses in Operation	<u>(2)</u>	
------------------------------	------------	--

(3)

90 Days in Term

IDEA - PK through Grade 12, Weighted	(96)	
--------------------------------------	------	--

All Other FEFP Eligible Students	<u>(227)</u>	(731)
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Findings

4. [Ref. 54] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category in the July 2019 reporting survey period. The student's IEP did not specify the need for Extended School Year services or transportation as a related service. In addition, the student's IEP did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustment:

July 2019 Survey

4 Days in Term

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

5. [Ref. 55] Thirteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs 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 eleven of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining two students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

July 2019 Survey

4 Days in Term

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

October 2019 Survey

90 Days in Term

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

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	<u>5</u>	(2)

6. [Ref. 56] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(2)
----------------------------------	-----	-----

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 57] Twelve students (5 students were in our test) were either not listed on the bus drivers' reports (6 students) or were not marked by the bus drivers as riding their assigned bus (6 students) during the applicable reporting survey periods. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(4)	
----------------------------------	-----	--

February 2020 Survey

90 Days in Term

Teenage Parents and Infants	(2)	
All Other FEFP Eligible Students	<u>(6)</u>	(12)

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

October 2019 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	1	

February 2020 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>

Proposed Net Adjustment

(772)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Lake County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (2) students enrolled in a Home School Program are not reported for State transportation funding; (3) all bus drivers' reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (4) the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (5) only ESE students requiring Extended School Year services as noted on the students' IEPs that also specify a need for transportation as a related service are eligible to be reported for State transportation funding during the summer reporting survey periods; (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 transported on a school bus; (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; (8) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day reporting survey period are reported for State transportation funding; and (9) students who live 2 miles or more from their assigned schools are not reported in the Hazardous Walking ridership category.

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 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

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

1. Student Eligibility

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

2. Transportation in Lake County

For the fiscal year ended June 30, 2020, the District received \$8.8 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 2019	10	62	-
October 2019	279	18,215	2,343
February 2020	<u>278</u>	<u>17,943</u>	<u>2,280</u>
Totals	<u>567</u>	<u>36,220</u>	<u>4,623</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
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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, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



201 West Burleigh Boulevard • Tavares • FL 32778-2496
(352) 253-6500 • Fax: (352) 253-6503 • www.lake.k12.fl.us

Superintendent:
Diane S. Kornegay, M.Ed.

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

November 30, 2021

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

Dear Ms. Norman:

Subject: Preliminary and Tentative Report for Fiscal Year Ended June 30, 2020, FEFP FTE and Student Transportation.

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

We have reviewed the Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Membership and Student Transportation Audit of Lake County School District for the fiscal year ending June 30, 2020. In general, we concur with the findings.

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

SPECIFIC RESPONSE TO FINDINGS:

ESOL

Recommendation 1, 2, 3

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

- Provide district-wide re-evaluation reminders at the start of every semester.
- Provide on-site support to schools to ensure meet assessment and committee meeting deadlines.

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- Conduct trainings prior to Survey 2 to review state guidelines and district procedures.
- Clearly designate ESOL courses and courses that employ ESOL strategies in student's ELL Plan.
- Assist ESOL contacts in effectively monitoring of student placement, length in program, re-evaluation, report review, by providing trainings on available system reports, and reviewing procedures and timelines.

EXCEPTIONAL EDUCATION
Recommendation 4, 7

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

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

TEACHER CERTIFICATION
Recommendation 9, 10

- The District will continue to work with schools to ensure reports are run to verify teachers are properly coded, board approval is attained and parents are properly notified if a teacher is out-of-field, and documentation is maintained for temporary certification.
- The District will monitor reports to verify ESOL teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training.

ATTENDANCE, SCHEDULING AND FUNDING PROGRAMS
Recommendation 5, 6, 8

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

RECOMMENDATIONS AND REGULATORY CITATIONS-Student Transportation
The Transportation Department will work with other appropriate departments:

STUDENT RIDERSHIP
Recommendation 1, 2, 7 and 8

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

BUSES IN OPERATION AND DAYS IN TERM
Recommendation 3 and 4

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

EXCEPTIONAL EDUCATION
Recommendation 5 and 6

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

HAZARDOUS WALKING
Recommendation 9

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

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

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

Sincerely,



Diane S. Kornegay
Superintendent

"Equal Opportunity in Education and Employment"