

**LEON 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, Rocky Hanna served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Alva Swafford Striplin	1
Rosanne Wood, Chair through 11-18-19	2
Darryl Jones	3
DeeDee Rasmussen, Chair from 11-19-19, Vice Chair through 11-18-19	4
Georgia M. "Joy" Bowen, Vice Chair from 11-19-19	5

The team leader was John Ray Speaks, Jr., CPA, and 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.

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

FLAuditor.gov

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

State of Florida Auditor General

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

LEON COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

Page
No.

SUMMARY	i
INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	11
Findings	11
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	32
NOTES TO SCHEDULES.....	35
INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION	38
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	41
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	43
Findings	43
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS	52
NOTES TO SCHEDULES.....	53
MANAGEMENT'S RESPONSE	54

LEON COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
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 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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Leon 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:

- State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of college credits towards certification in the out-of-field subject areas were not met for 17 of the 129 teachers in our test. Three (2 percent) of the 129 teachers in our test taught at charter schools and 2 (12 percent) of the 17 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	88	2	2%	59	2	3%
ESE Support Levels 4 and 5	67	-	NA	18	-	NA
Career Education 9-12	64	-	NA	33	-	NA
Totals	<u>219</u>	<u>2</u>		<u>110</u>	<u>2</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 68 of the 384 students in our student transportation test, as well as exceptions for 78 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 80 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 16.8320 (16.3102 applicable to District schools other than charter schools and .5218 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 42.3839 (41.7821 applicable to District schools other than charter schools and .6018 applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 92 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 \$181,381 (negative 42.3839 times \$4,279.49), of which \$178,806 is applicable to District schools other than charter schools and \$2,575 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 Leon 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 Leon 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 47 schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$133.7 million was provided through the FEFP to the District for the District-reported 33,881.97 unweighted FTE as recalibrated, which included 1,660.16 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.

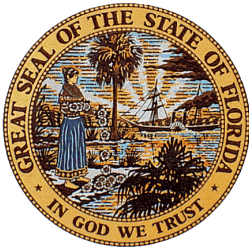
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE 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 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 \$4.4 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.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Leon 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 teachers and students in our English for Speakers of Other Languages, 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Leon 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

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.

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 English for Speakers of Other Languages, 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
March 29, 2022

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 Leon County District School Board (District) reported to the DOE 33,881.97 unweighted FTE as recalibrated, which included 1,660.16 unweighted FTE as recalibrated for charter schools, at 47 District schools other than charter schools, 4 charter schools, 2 cost centers, 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, 2020. (See NOTE B.) The population of schools (55) 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 (13,227) 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 59 of the 88 students in our ESOL test,³ 18 of the 67 students in our ESE Support Levels 4 and 5 test,⁴ and 33 of the 64 students in our Career Education 9-12 test.⁵ Two (2 percent) of the 88 students in our ESOL test attended charter schools and 2 (3 percent) of the 59 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

³ For ESOL, the material noncompliance is composed of Findings 8, 9, 10, 11, 12, 13, 16, 17, 18, 20, 28, 29, 30, 31, 32, 35, 36, 37, 38, 44, 48, 49, 55, 56, 57, 58, 63, 67, 68, 69, 70, and 75 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 19, 26, 27, 40, 41, 46, 51, 52, 54, 60, 61, 78, and 79 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, 42, 43, and 64 on *SCHEDULE D*.

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	53	17	10,461	180	4	25,787.3700	139.7615	35.4593
Basic with ESE Services	53	17	2,322	124	10	6,699.0300	102.7001	(3.7443)
ESOL	41	12	254	88	59	485.5700	47.6931	(28.7930)
ESE Support Levels 4 and 5	34	11	93	67	18	266.2700	47.8340	(6.5739)
Career Education 9-12	8	3	<u>97</u>	<u>64</u>	<u>33</u>	<u>643.7300</u>	<u>15.8583</u>	<u>(13.1801)</u>
All Programs	55	17	<u>13,227</u>	<u>523</u>	<u>124</u>	<u>33,881.9700</u>	<u>353.8470</u>	<u>(16.8320)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (351, of which 346 are applicable to District schools other than charter schools and 5 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of college credits towards certification in the out-of-field subject areas were not met for 17 of the 129 teachers in our test.⁶ Three (2 percent) of the 129 teachers in our test taught at charter schools and 2 (12 percent) of the 17 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 14, 15, 22, 23, 33, 34, 39, 45, 50, 53, 59, 65, 71, 72, 73, 76, and 77, on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	8.5509	1.120	9.5770
102 Basic 4-8	9.1466	1.000	9.1466
103 Basic 9-12	16.9733	1.005	17.0582
111 Grades K-3 with ESE Services	.5003	1.120	.5603
112 Grades 4-8 with ESE Services	.1057	1.000	.1057
113 Grades 9-12 with ESE Services	(4.3503)	1.005	(4.3721)
130 ESOL	(27.4827)	1.181	(32.4570)
254 ESE Support Level 4	(4.3967)	3.637	(15.9908)
255 ESE Support Level 5	(2.1772)	5.587	(12.1640)
300 Career Education 9-12	(13.1801)	1.005	(13.2460)
Subtotal	(16.3102)		(41.7821)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.3103	1.120	1.4675
102 Basic 4-8	(.5218)	1.000	(.5218)
130 ESOL	(1.3103)	1.181	(1.5475)
Subtotal	(.5218)		(.6018)

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	9.8612	1.120	11.0445
102 Basic 4-8	8.6248	1.000	8.6248
103 Basic 9-12	16.9733	1.005	17.0582
111 Grades K-3 with ESE Services	.5003	1.120	.5603
112 Grades 4-8 with ESE Services	.1057	1.000	.1057
113 Grades 9-12 with ESE Services	(4.3503)	1.005	(4.3721)
130 ESOL	(28.7930)	1.181	(34.0045)
254 ESE Support Level 4	(4.3967)	3.637	(15.9908)
255 ESE Support Level 5	(2.1772)	5.587	(12.1640)
300 Career Education 9-12	(13.1801)	1.005	(13.2460)
Total	(16.8320)		(42.3839)

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>#0021</u>	<u>#0032</u>	<u>#0041</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	4.2988	.8955	5.1943
103 Basic 9-12	6.7181	.....	.....	6.7181
111 Grades K-3 with ESE Services	.....	.....	.4998	.4998
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(1.0000)	.....	.....	(1.0000)
130 ESOL	(5.2451)	(4.2988)	(.8955)	(10.4394)
254 ESE Support Level 4	(.4730)	.....	.....	(.4730)
255 ESE Support Level 5	.....	.....	(.4998)	(.4998)
300 Career Education 9-12	<u>(6.7938)</u>	<u>.....</u>	<u>.....</u>	<u>(6.7938)</u>
Total	<u>(6.7938)</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.7938)</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>#0051</u>	<u>#0131</u>	<u>#0161</u>	<u>#0171</u>	
101	.0000	.....	1.2279	.....	.6522	1.8801
102	5.1943	.....	3.1446	.....	.4131	8.7520
103	6.7181	10.1726	.....	1.1317	.....	18.0224
111	.4998	.....	.....	.....	.5002	1.0000
112	.0000	.....	.....	.....	.5001	.5001
113	(1.0000)	(2.3054)	.....	.4999	.....	(2.8055)
130	(10.4394)	(1.5743)	(4.3725)	(.3287)	(.6522)	(17.3671)
254	(.4730)	(1.0000)	.....	(.3029)	(1.4134)	(3.1893)
255	(.4998)	.....	.....	(1.0000)	.....	(1.4998)
300	<u>(6.7938)</u>	<u>(5.2929)</u>	<u>.....</u>	<u>(1.0670)</u>	<u>.....</u>	<u>(13.1537)</u>
Total	<u>(6.7938)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0670)</u>	<u>.0000</u>	<u>(7.8608)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0452</u>	<u>#0491</u>	<u>#0561</u>	<u>#1091</u>	
101	1.8801	.....	.8186	2.0462	.....	4.7449
102	8.7520	.5586	.4093	.0838	.....	9.8037
103	18.0224	1.1520	.....	.....	2.0863	21.2607
111	1.0000	.....	(.4997)	.....	.....	.5003
112	.5001	(.0210)	.....	.....	.....	.4791
113	(2.8055)	.....	.....	.....	(1.0000)	(3.8055)
130	(17.3671)	.....	(1.2279)	(2.1300)	(.5823)	(21.3073)
254	(3.1893)	(1.0195)	.4997	.....	.....	(3.7091)
255	(1.4998)	.....	.....	.....	(.6774)	(2.1772)
300	<u>(13.1537)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0264)</u>	<u>(13.1801)</u>
Total	<u>(7.8608)</u>	<u>.6701</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1998)</u>	<u>(7.3905)</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>Total</u>
		<u>#1181</u>	<u>#1444*</u>	<u>#1502</u>	<u>#7004</u>	
101	4.7449	3.8060	1.3103	.....	.....	9.8612
102	9.8037	1.3693	(.5218)	(2.1826)	.1562	8.6248
103	21.2607	.....	.....	(4.2874)	.....	16.9733
111	.5003	.....	.....	.....	.....	.5003
112	.4791	.....	.....	(.2172)	(.1562)	.1057
113	(3.8055)	.....	.....	(.5448)	.....	(4.3503)
130	(21.3073)	(6.1754)	(1.3103)	.....	.....	(28.7930)
254	(3.7091)	.....	.....	(.6876)	.....	(4.3967)
255	(2.1772)	.....	.....	.....	.....	(2.1772)
300	<u>(13.1801)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(13.1801)</u>
Total	<u>(7.3905)</u>	<u>(1.0001)</u>	<u>(.5218)</u>	<u>(7.9196)</u>	<u>.0000</u>	<u>(16.8320)</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

Leon 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*.

Proposed Net Adjustments (Unweighted FTE)

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.

Districtwide – Principal Certification of Attendance

1. [Ref. 2101, 3201, 4101, 5101, 13101, 16101, 17101, 45201, 49101, 56101, 109101, 144401, and 900601] Our examination of the attendance procedures at 13 non-virtual schools in our test and inquiries of District personnel disclosed that the principals within the District did not certify student attendance for the 2019-20 school year as required by SBE Rule 6A- 1.044(10), 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. 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 also noted that contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, three of the schools (Ref. 17101, 56101, and 109101) did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

.0000

Findings

Leon High School (#0021)

2. [Ref. 2102] The EP 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	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

3. [Ref. 2103] The timecards for two 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>(.2498)</u>	(.2498)
---------------------------	----------------	---------

4. [Ref. 2104] We noted the following for three Career Education 9-12 students who participated in OJT; specifically, timecards covering the October 2019 reporting survey period were signed but were not dated by the students' employers attesting to the accuracy of the student's timecard, and one student's timecard indicated that the student did not work during the reporting survey period. In addition, the students' timecards covering the February 2020 reporting survey period were not available at the time of our examination and could not subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.6412)</u>	(.6412)
---------------------------	----------------	---------

5. [Ref. 2105] The timecards for two Career Education 9-12 students who participated in OJT were not signed by the students' employers. We propose the following adjustment:

300 Career Education 9-12	<u>(.2076)</u>	(.2076)
---------------------------	----------------	---------

6. [Ref. 2106] The timecards for two Career Education 9-12 students who participated in OJT indicated that the students did not work during the February 2020 reporting survey period. We also noted that the students' timecards covering the October 2019 reporting survey period were signed but were not dated by the students' employers attesting to the accuracy of the students' timecards. Further, the timecard for one of the students supported fewer hours than were reported. We propose the following adjustment:

300 Career Education 9-12	<u>(.3943)</u>	(.3943)
---------------------------	----------------	---------

Findings

Leon High School (#0021) (Continued)

7. [Ref. 2107] The timecards for 17 Career Education 9-12 students who participated in OJT were signed but were not dated by the students' employers. In addition, more work hours were reported than were supported by the timecards for 3 of the students. We propose the following adjustment:

300 Career Education 9-12	(5.3009)	(5.3009)
---------------------------	----------	----------

8. [Ref. 2108] ELL Committees were not convened for two ELL students by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the students' *ELL Student Plans* (Plans) were incomplete as one student's course schedule that accompanied the Plan was not dated and the other student's course schedule was not included with the Plan. We propose the following adjustment:

103 Basic 9-12	.9087	
130 ESOL	(.9087)	(.0000)

9. [Ref. 2109] The *ELL Student Plans* for three ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.1702	
130 ESOL	(1.1702)	.0000

10. [Ref. 2110] The *ELL Student Plans* (Plans) for three ELL students were dated October 14, 2019, which was after the October 2019 reporting survey period, and the students' course schedules were not dated. We propose the following adjustment:

103 Basic 9-12	1.5939	
130 ESOL	(1.5939)	.0000

11. [Ref. 2111] The *ELL Student Plans* for two ELL students were incomplete as the students' course schedules were not dated. We propose the following adjustment:

103 Basic 9-12	1.1150	
130 ESOL	(1.1150)	.0000

12. [Ref. 2112] School records did not evidence that the parents of one ELL student were notified of their child's ESOL placement until October 14, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Leon High School (#0021) (Continued)

103 Basic 9-12	.0825	
130 ESOL	<u>(.0825)</u>	.0000

13. [Ref. 2113] The file for one ELL 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	.3348	
130 ESOL	<u>(.3348)</u>	.0000

14. [Ref. 2171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Mentally Handicapped and Reading but taught two courses that included an ESE student. The Access Earth/Space Science course required certification in Mentally Handicapped and Earth-Space Science and the other course, Access Biology, required certification in Mentally Handicapped and Biology 1. We also noted that the teacher was approved by the School Board to teach out of field in Biology in a prior year, but the teacher had earned none of the college credits or the equivalent toward the subject area as required by SBE Rule 6A-1.0503(3)(b)1, FAC, and the teacher's training timeline. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3080	
254 ESE Support Level 4	<u>(.3080)</u>	.0000

15. [Ref. 2172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Arts, Music, English, or Dance. 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	.1650	
254 ESE Support Level 4	<u>(.1650)</u>	.0000

(6.7938)

Findings

Elizabeth Cobb Middle School (#0032)

16. [Ref. 3203] The *ELL Student Plans* for three ELL students were not available at the time of our examination and could not be subsequently located 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. We also noted that one of the students was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.5844	
130 ESOL	<u>(1.5844)</u>	.0000

17. [Ref. 3204] The *ELL Student Plan* (Plan) for one ELL student was not reviewed and updated for the 2019-20 school year and the student's course schedule was not included with the Plan. In addition, the student's English language proficiency was not assessed, and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.6488	
130 ESOL	<u>(.6488)</u>	.0000

18. [Ref. 3205] The *ELL Student Plans* (Plans) for three ELL students were incomplete as the students' course schedules were not included with the Plans. We also noted that the parents of the students were not notified of their children's placements in the ESOL Program. In addition, an ELL Committee was not convened within 30 school days prior to one of the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	2.0656	
130 ESOL	<u>(2.0656)</u>	.0000
		<u>.0000</u>

Frank Hartsfield Elementary School (#0041)

19. [Ref. 4102] The *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:

111 Grades K-3 with ESE Services	.4998	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

Findings

Frank Hartsfield Elementary School (#0041) (Continued)

20. [Ref. 4103] The *ELL Student Plans* (Plans) for two ELL students were incomplete as the students' course schedules were not included with the Plans. In addition, the English language proficiency for one of the students was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8955	
130 ESOL	(.8955)	.0000
		.0000

James S. Rickards High School (#0051)

21. [Ref. 5102] Our examination disclosed that the course schedules for 148 students (not in our test) reflected instructional time in a course number that was unrelated to the actual subject areas of instruction provided to the students. School management represented to us that the students reported with course No. 1700370 (Critical Thinking Skills) were receiving instruction for various Basic subject areas and elective courses taken for the purpose of credit recovery through PLATO (a Learning Management System Program). However, the student course schedules should have been reported with the course numbers associated with the actual instruction provided rather than the alternative course No. 1700370 mentioned above. Since we were able to determine that the 148 students were provided instruction and were in attendance, we present this disclosure finding with no proposed adjustment. .0000

22. [Ref. 5171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student was proposed for adjustment in Finding 26 (Ref. 5105), we present this disclosure finding with no proposed adjustment. .0000

23. [Ref. 5173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher taught English and Basic subject area courses that included an ESE student. We noted that the teacher held certification in ESE, but the courses also required certification in Elementary Education. In addition, the student's parents were not notified of the teacher's out-of-field status. Since the student was proposed for adjustment in Finding 27 (Ref. 5106), we present this disclosure finding with no proposed adjustment. .0000

Findings

James S. Rickards High School (#0051) (Continued)

24. [Ref. 5103] The EPs for three ESE students covering the 2019-2020 school year were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.8053	
113 Grades 9-12 with ESE Services	<u>(2.8053)</u>	.0000

25. [Ref. 5104] The IEP 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	.5001	
113 Grades 9-12 with ESE Services	<u>(.5001)</u>	.0000

26. [Ref. 5105] School records evidenced that one ESE student transferred from a District ESE School to James S. Rickards High School, but the student's *Matrix of Services* (Matrix) form was not available at the time of our examination and could not be subsequently located. Therefore, we were unable to determine whether the Matrix had been reviewed and accurately reflected the level of services provided by the new school. We propose the following adjustment:

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

27. [Ref. 5106] School records did not evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

28. [Ref. 5107] The *ELL Student Plans* (Plans) for two ELL students were not dated; consequently, we were unable to determine if the Plans were timely completed. We also noted that the students' course schedules were not included with the Plans until December 12, 2019, which was after the October 2019 reporting survey period. In addition, an ELL Committee for one of the students was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

Findings

James S. Rickards High School (#0051) (Continued)

103 Basic 9-12	.5805	
130 ESOL	<u>(.5805)</u>	.0000

29. [Ref. 5108] One ELL student's ELL Committee Meeting signature page was not available at the time of our examination and could not be subsequently located. We also noted that the student's *ELL Student Plan* (Plan) was not dated; consequently, we were unable to determine if the Plan had been timely completed. In addition, the course schedule was not included with the Plan until December 12, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.1802	
130 ESOL	<u>(.1802)</u>	.0000

30. [Ref. 5109] The English language proficiency of two ELL students 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 placement beyond 3 years from each student's DEUSS. Also, the students' course schedules were not included with the students' *ELL Student Plans* until December 12, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3150	
130 ESOL	<u>(.3150)</u>	.0000

31. [Ref. 5110] The *ELL Student Plans* (Plans) for two ELL students were not dated; consequently, we were unable to determine if the Plans were timely completed. We also noted that the students' course schedules were not included with the Plans. We propose the following adjustment:

103 Basic 9-12	.3360	
130 ESOL	<u>(.3360)</u>	.0000

32. [Ref. 5111] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the student's course schedule was not included with the Plan. We propose the following adjustment:

103 Basic 9-12	.1626	
130 ESOL	<u>(.1626)</u>	.0000

33. [Ref. 5172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught
(Finding Continues on Next Page)

Findings

James S. Rickards High School (#0051) (Continued)

courses that required a Health Occupational License. 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	5.2929	
300 Career Education 9-12	<u>(5.2929)</u>	<u>.0000</u>
		<u>.0000</u>

Woodville School (#0131)

34. [Ref. 13171] 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 these students out of field. Since the student was proposed for adjustment in Finding 38 (Ref. 13105), we present this disclosure finding with no proposed adjustment.

.0000

35. [Ref. 13102] The English language proficiency was not assessed, and ELL Committees were not convened within 30 school days prior to two ELL students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the students' *ELL Student Plans* (Plans) were not dated; consequently, we were unable to determine if the Plans were timely completed. In addition, the students' course schedules were not timely included with the students' Plans for the applicable reporting survey periods. We propose the following adjustment:

102 Basic 4-8	1.2350	
130 ESOL	<u>(1.2350)</u>	<u>.0000</u>

36. [Ref. 13103] ELL Committee meetings were not convened by October 1 to consider two ELL students continued ESOL placement beyond 3 years from each student's DEUSS. We also noted that the *ELL Student Plan* (Plan) for one of the students was not dated; consequently, we were unable to determine if the Plan was timely completed. In addition, the student's Plan was incomplete as the course schedule was not included with the Plan. We propose the following adjustment:

102 Basic 4-8	1.6368	
130 ESOL	<u>(1.6368)</u>	<u>.0000</u>

Findings

Woodville School (#0131) (Continued)

37. [Ref. 13104] The *ELL Student Plan* (Plan) for one ELL student was not dated for the 2019-20 school year; consequently, we were unable to determine if the Plan had been timely completed. In addition, the student's course schedule was not dated until February 7, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8186	
130 ESOL	(.8186)	.0000

38. [Ref. 13105] One ELL student's *ELL Student Plan* (Plan) was incomplete as the Plan for the 2019-20 school year listed the number of instructional minutes for which the School was authorized to claim FTE funding in allowable courses as "0". In addition, the Plan did not include the student's instruction by program, including programs other than the ESOL provided, pursuant to SBE Rule 6A-6.0901(6), FAC. Consequently, we were unable to determine if the student was eligible for ESOL funding. We propose the following adjustment:

101 Basic K-3	.4093	
130 ESOL	(.4093)	.0000

39. [Ref. 13172] One teacher taught a Language Arts course that included two ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field in ESOL. We propose the following adjustment:

102 Basic 4-8	.2728	
130 ESOL	(.2728)	.0000
		.0000

Amos P. Godby High School (#0161)

40. [Ref. 16102] The *Matrix of Services* form for one ESE student was incorrectly marked a Level 5 service in Domain C for multiple scheduled weekly therapy services and resulted in the student being reported in Program No. 255 (ESE Support Level 5). However, the student's IEP specified the need for only one weekly therapy service. We recalculated the rating and determined that the student was eligible for reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

Findings

Amos P. Godby High School (#0161) (Continued)

41. [Ref. 16103] The *Matrix of Services* form for one ESE student was incorrectly marked for a service in Domain D. The student's IEP indicated that no services were needed in Domain D; however, the *Matrix of Services* form was coded Level 4 in Domain D. We recalculated the rating and determined that the student was eligible for reporting in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

42. [Ref. 16104] The timecards for five Career Education 9-12 students who participated in OJT were either signed but were not dated by the students' employers (two students) or were signed and dated by the students' employers prior to the reporting survey period (three students). Additionally, the file for one of the students contained two timecards with conflicting dates and times of work. We propose the following adjustment:

300 Career Education 9-12	<u>(.9020)</u>	(.9020)
---------------------------	----------------	---------

43. [Ref. 16105] The file for one Career Education 9-12 student who participated in OJT contained two timecards with conflicting dates and times during the February 2020 reporting survey period. Consequently, we were unable to determine the validity of the student's reported work hours. We propose the following adjustment:

300 Career Education 9-12	<u>(.1650)</u>	(.1650)
---------------------------	----------------	---------

44. [Ref. 16106] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3287	
130 ESOL	<u>(.3287)</u>	.0000

45. [Ref. 16171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in English, Math, Chemistry, and Social Science. 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	.8030	
254 ESE Support Level 4	<u>(.8030)</u>	.0000

(1.0670)

Findings

Oak Ridge Elementary School (#0171)

46. [Ref. 17102] One ESE student's *Matrix of Services* form incorrectly included one special consideration point designated for students who have a score of 17 total domain rating points and are rated Level 5 in three of the five domains. Rather, the student was rated Level 5 in only one of the domains, we recalculated the rating, and determined that the student was eligible for reporting in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.5002	
254 ESE Support Level 4	(.5002)	.0000

47. [Ref. 17103] The *Matrix of Services* form for one ESE student was not properly completed and did not support the student's reporting in Program No 254 (ESE Support Level 4). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000

48. [Ref. 17104] An ELL Committee was not convened for one ELL student by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4348	
130 ESOL	(.4348)	.0000

49. [Ref. 17105] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the student's course schedule was not included with the Plan until January 21, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.2174	
130 ESOL	(.2174)	.0000

50. [Ref. 17171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We propose the following adjustment:

102 Basic 4-8	.4131	
254 ESE Support Level 4	(.4131)	.0000
		<u>.0000</u>

Findings

Heritage Trails Community School (#0452)

51. [Ref. 45202] Our examination of the School's bell schedule and the District's instructional calendar disclosed that the School did not provide 900-hours of instruction to nine students (one student was in our Basic with ESE Services test and five students were in our ESE Support Levels 4 and 5 test) as required by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2019-20*, pages 1 and 2. Specifically, based on our inquiries and observations during the examination, it was noted that the School's bell schedule supported 300 instructional minutes daily and the students' instructional schedules reported 300 daily instructional minutes for class periods 2-7, respectively. However, it was determined that the School's bell schedule supporting 300 instructional minutes daily incorrectly included 5 minutes allocated to the changing of class periods in the instructional time of Period 6; resulting in the School's bell schedule having actually supported only 295 instructional minutes per day for periods 2-7. The students' FTE should have been reported based on the actual hours of instruction provided for the number of days that the School was in session.

Our recalculation of the FTE and actual hours of instruction provided that the course schedules for the nine students supported 883.08 hours of the required 900 hours of instruction, or .9812 total FTE, rather than the 1.0000 FTE reported for the 2019-20 school year, resulting in a total of 0.1443 FTE being overreported. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0210)	
254 ESE Support Level 4	(.1233)	(.1443)

52. [Ref. 45203] The CMW for one ESE student was incorrectly reported for 250 CMW; however, the student should have been reported for 1,475 CMW in accordance with the student's instructional schedule and the School's bell schedule. We propose the following adjustment:

254 ESE Support Level 4	.8144	.8144
-------------------------	-------	-------

53. [Ref. 45271] 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	.5586	
103 Basic 9-12	1.1520	
254 ESE Support Level 4	(1.7106)	.0000
		.6701

Findings

Chaires Elementary School (#0491)

54. [Ref. 49102] One ESE student reported in Program No. 254 (ESE Support Level 4) was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.4997)	
254 ESE Support Level 4	<u>.4997</u>	.0000

55. [Ref. 49103] The *ELL Student Plan* for one ELL student indicated that the student was not authorized for ESOL services; consequently, the student was not eligible to be reported for ESOL funding. We propose the following adjustment:

102 Basic 4-8	.4093	
130 ESOL	<u>(.4093)</u>	.0000

56. [Ref. 49104] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the student's course schedule was not included with the Plan. We propose the following adjustment:

101 Basic K-3	.8186	
130 ESOL	<u>(.8186)</u>	.0000

.0000

Fort Braden School (#0561)

57. [Ref. 56102] The English language proficiency of two ELL students was not assessed by October 1 to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	1.2278	
130 ESOL	<u>(1.2278)</u>	.0000

58. [Ref. 56103] School records did not demonstrate that the parents of one ELL student were notified of the ELL Committee meeting to consider their child's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.8184	
130 ESOL	<u>(.8184)</u>	.0000

59. [Ref. 56171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Math. We also noted that the letter notifying the
(Finding Continues on Next Page)

Findings

Fort Braden School (#0561) (Continued)

students' parents of the teacher's out-of-field status was not dated; consequently, we were unable to determine that the notification was timely made. We propose the following adjustment:

102 Basic 4-8	.0838	
130 ESOL	(.0838)	.0000
		.0000

Lincoln High School (#1091)

60. [Ref. 109102] The course schedule for one ESE student enrolled in the Hospital and Homebound Program was incorrectly reported. The student's IEP only authorized 150 instructional minutes weekly for homebound services; however, FTE was also reported for on-campus instruction during the February 2020 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.1734)	(.1734)
-------------------------	---------	---------

61. [Ref. 109103] One student was incorrectly reported in the Hospital and Homebound Program as the student's file did not contain a *Medical Referral Form*, certified by a licensed physician, documenting the student's need for Hospital and Homebound services. We also noted that the student was provided only on-campus instruction during the October 2019 reporting survey week and should have been reported in Program No. 103 (Basic, Grades 9-12) for such instruction. We propose the following adjustment:

103 Basic 9-12	.4328	
255 ESE Support Level 5	(.4328)	.0000

62. [Ref. 109104] The file for one ESE student did not contain an IEP covering the 2019-20 school year. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

63. [Ref. 109105] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lincoln High School (#1091) (Continued)

103 Basic 9-12	.5823	
130 ESOL	(.5823)	.0000

64. [Ref. 109106] 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	(.0264)	(.0264)
---------------------------	---------	---------

65. [Ref. 109171] 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 and Physical Education but taught a course that required certification in Driver's Education. 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	.0712	
255 ESE Support Level 5	(.0712)	.0000

(.1998)

Bond Elementary School (#1181)

66. [Ref. 118101] Our examination of the School's attendance record keeping procedures and our observations of the School's implementation of those procedures disclosed some areas that need additional oversight and enhanced procedures to improve clarity and promote compliance with SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The District utilized Focus, a computerized Web-based system for student scheduling and attendance recordkeeping. Our review of the student information and attendance records maintained in Focus, and other documentation related to student attendance records disclosed the following:

- a. The School did not always retain attendance records completed by substitute teachers.
- b. The School did not consistently monitor teachers' attendance taking. The *Teacher Completion Report* generated from Focus was not consistently reviewed by School staff to verify that all teachers had recorded daily attendance. Since students' attendance records default to present when attendance is not taken, the lack of proper monitoring could result in students being reported for FEFP funding who were not in attendance during the reporting survey period. During our review, we noted that the attendance for two students (not in our test) was incorrectly reported.

Findings

Bond Elementary School (#1181) (Continued)

- c. The School did not always retain sign-in and sign-out logs that documented student late arrivals or early departures.
- d. The School's Principal did not certify the completeness and accuracy of student attendance records for the 2019-20 school year.

District personnel provided us the ability to review the audit trail maintained in Focus, which indicated when and by whom a student's attendance was recorded or changed and supported student attendance activity. Accordingly, except for the two students (not in our test) noted above, we were able to validate the attendance we reviewed. We propose the following adjustment:

101 Basic K-3	(.5000)	
102 Basic 4-8	(.5001)	(1.0001)

67. [Ref. 118102] An ELL Committee for one ELL student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student's *ELL Student Plan* (Plan) was incomplete as the student's course schedule was not included with the Plan. We propose the following adjustment:

102 Basic 4-8	.7390	
130 ESOL	(.7390)	.0000

68. [Ref. 118103] The *ELL Student Plans* for five ELL 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 had been notified of their children's ESOL placement. We propose the following adjustment:

101 Basic K-3	1.2396	
102 Basic 4-8	.6522	
130 ESOL	(1.8918)	.0000

69. [Ref. 118104] The *ELL Student Plans* (Plans) for four ELL students were incomplete as the students' course schedules were not included with the Plans (three students) or was not with the Plan until November 26, 2019 (one student), which was after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.0660	
102 Basic 4-8	.4782	
130 ESOL	(2.5442)	.0000

Findings

Bond Elementary School (#1181) (Continued)

70. [Ref. 118105] The files for two ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8264	
130 ESOL	<u>(.8264)</u>	.0000

71. [Ref. 118171] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.1740	
130 ESOL	<u>(.1740)</u>	.0000
		<u>(1.0001)</u>

The School of Arts and Sciences at the Centre (#1444) Charter School

72. [Ref. 144471] 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 Charter School Board to teach students out of field in ESOL. We also noted that the parents of the student were not notified of the teacher's out of field status. Since the student was proposed for adjustment in Finding 75 (Ref. 144403), we present this disclosure finding with no proposed adjustment.

.0000

73. [Ref. 144472] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. School staff indicated that the teacher was team teaching. However, Section 1012.55(1)(b), Florida Statutes, provides that each person employed or occupying a position, such as a teacher or 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 service rendered. Since the student was proposed for adjustment in Finding 75 (Ref. 144403), we present this disclosure finding with no proposed adjustment.

.0000

74. [Ref. 144402] School records did not evidence that one Basic student was marked present by the student's teacher of record. We were informed that the Attendance Clerk
(Finding Continues on Next Page)

Findings

The School of Arts and Sciences at the Centre (#1444) Charter School (Continued)

rather than the teacher took the student's attendance; however, the attendance documentation, including any sign-in and sign-out sheets, were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	(.5218)	(.5218)
---------------	---------	---------

75. [Ref. 144403] The *ELL Student Plans* (Plans) for two ELL students were incomplete as the students' course schedules were not included with the students' Plans. We also noted that an ELL Committee was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS and this student's Plan was not reviewed and updated for the 2019-20 school year. We propose the following adjustment:

101 Basic K-3	1.3103	
130 ESOL	(1.3103)	.0000
		(.5218)

Leon County Juvenile Detention Center (#1502)

76. [Ref. 150271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Varying Exceptionalities and Emotionally Handicapped but taught courses that required certification in Elementary Education, English, and Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students were proposed for adjustment in Finding 78 (Ref. 150201) and Finding 79 (Ref. 150202), we present this disclosure finding with no proposed adjustment.

.0000

77. [Ref. 150272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Math. We also noted that the students' parents were not notified of the teacher's out-of-field status. Since the students were proposed for adjustment in Finding 78 (Ref. 150201), we present this disclosure finding with no proposed adjustment.

.0000

Findings

Leon County Juvenile Detention Center (#1502) (Continued)

78. [Ref. 150201] Our examination of the School's student information and attendance record keeping procedures disclosed that procedures were not always in place to ensure that student attendance records were complete, accurate, and maintained in auditable format, contrary to SBE Rules 6A-1.044, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. We were advised by the School's Administration and Instructional Staff that the process for recording student attendance activity was for teachers to record students' period-by-period attendance electronically in the District's attendance Web-based student information system (Focus) for scheduling and attendance recordkeeping. Our review of the student information and attendance records recorded in Focus disclosed exceptions involving 46 students (3 students were in our Basic test, 1 student was in our Basic with ESE Services test, and 2 students were in our ESE Support Levels 4 and 5 test) as follows:

- a. Student attendance was not recorded for 9 students during the July 2019 reporting survey period (6 students) and October 2019 reporting survey period (3 students).
- b. 26 students were recorded as present for July 4, 2019, when the School was closed. The attendance activity from July 1, 2019, through July 10, 2019, for the 26 students was entered in Focus by the School's Registrar on July 10, 2019. However, the source documentation signed and dated by the teacher or individual recording attendance and attesting to its accuracy and completeness was not retained to support the entries made in Focus by the Registrar.
- c. The attendance reported for 2 students during the October 2019 reporting survey period was not recorded in Focus until after the reporting survey period.
- d. The attendance reported for 9 students during the July 2019 reporting survey period (3 students) and October 2019 reporting survey period (6 students) was submitted by the Registrar after the students had withdrawn from the School. Further, the School's records did not evidence any documentation that supported the submission of these entries.
- e. School records did not demonstrate the staff's usage and monitoring of the *Teacher Completion Report* generated from Focus which documents the teachers who did not record student attendance on a given day.
- f. The School's Principal did not certify the completeness and accuracy of the student attendance records for the 2019-20 school year.

Findings

Leon County Juvenile Detention Center (#1502) (Continued)

In addition, for two ESE students included in our Program No. 254 (ESE Support Level 4) test (mentioned above as having attendance issues during the July 2019 reporting survey period) we noted that the *Matrix of Services* forms were not reviewed and updated when the students transferred to accurately reflect the level of services that would be provided to the students.

Accordingly, we propose the following adjustment:

102 Basic 4-8	(2.1826)	
103 Basic 9-12	(4.2874)	
112 Grades 4-8 with ESE Services	(.6936)	
113 Grades 9-12 with ESE Services	(.5448)	
254 ESE Support Level 4	<u>(.2112)</u>	(7.9196)

79. [Ref. 150202] School records did not evidence that when one ESE student transferred schools the student's *Matrix of Services* form was reviewed and updated to accurately reflect the level of services provided by the new school. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4764	
254 ESE Support Level 4	<u>(.4764)</u>	.0000
		<u>(7.9196)</u>

Leon County Virtual School Franchise (#7004)

80. [Ref. 700401] One ESE student's EP covering the 2019- 2020 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.1562	
112 Grades 4-8 with ESE Services	<u>(.1562)</u>	.0000
		<u>.0000</u>

Proposed Net Adjustment **(16.8320)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Leon County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and DOE's *Comprehensive Management Information System Automated Student Attendance Recordkeeping 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 the ESOL and ESE Programs; (3) 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; (4) 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; (5) *ELL Student Plans* are timely prepared and dated, contain proper documentation to support the students' ESOL placements, including the participants' signature page, and are retained in readily accessible files; (6) parents of ELL students are timely notified of their child's ESOL placement; (7) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs and maintained in the students' files; (9) students in the Hospital and Homebound Program are reported in the appropriate FEFP Program for the scheduled instructional time as supported by the students' IEPs and current *Medical Referral Forms* are on file and clearly document the recommended services to support Hospital and Homebound Program placements and FEFP reporting; (10) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (11) teachers are properly certified, or if not properly certified, are timely approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; (12) out-of-field teachers earn in-service training points or college credits required by SBE Rules 6A-1.0503 FAC, and in accordance with the teachers' in-service training timelines; and (13) EPs are properly and timely completed and maintained in the student's file.

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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Leon 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 Leon 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 Leon 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 47 schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$133.7 million was provided through the FEFP to the District for the District-reported 33,881.97 unweighted FTE as recalibrated, which included 1,660.16 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*

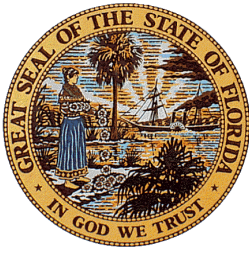
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
--

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>Finding</u>
Districtwide – Principal Certification of Attendance	1
1. Leon High School	2 through 15
2. Elizabeth Cobb Middle School	16 through 18
3. Frank Hartsfield Elementary School	19 and 20
4. James S. Rickards High School	21 through 33
5. Woodville School	34 through 39
6. Amos P. Godby High School	40 through 45
7. Oak Ridge Elementary School	46 through 50
8. Heritage Trails Community School	51 through 53
9. Chaires Elementary School	54 through 56
10. Fort Braden School	57 through 59
11. Lincoln High School	60 through 65
12. Bond Elementary School	66 through 71
13. The School of Arts and Sciences at the Centre*	72 through 75
14. Leon County Juvenile Detention Center	76 through 79
15. Leon County Virtual School Franchise	80
16. Leon Virtual Instruction Course Offering	NA
17. PREK School	NA
* Charter School	



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Leon 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 Leon 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 weaknesses⁷ 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

⁷ 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
March 29, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Leon 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 (354) 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 (21,018) 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	41
Hazardous Walking	709
IDEA – PK through Grade 12, Weighted	558
All Other FEFP Eligible Students	<u>19,710</u>
Total	<u>21,018</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 68 of 384 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 4, 7, 8, 9, 10, 11, 12, 13, and 14 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.	(2)	-	-
Our tests included 384 of the 21,018 students reported as being transported by the District.	-	68	(35)
In conjunction with our general tests of student transportation we identified certain issues related to 78 additional students.	-	<u>78</u>	<u>(57)</u>
Total	<u>(2)</u>	<u>146</u>	<u>(92)</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

Leon 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 2020⁹ 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 the number of buses in operation was overstated by two buses during the February 2020 reporting survey period due to the misreporting of passenger vans as school buses. We also noted that the 18 students reported on these vans were incorrectly reported for 18 DIT, rather than 16 DIT in accordance with the ESE Community Based Instruction Program schedules. We propose the following adjustment:

February 2020 Survey		
Number of Buses in Operation	(2)	
	(2)	
<u>18 Days in Term</u>		
All Other FEFP Eligible Students	(18)	
<u>16 Days in Term</u>		
All Other FEFP Eligible Students	<u>18</u>	0

⁹ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

Students
Transported
Proposed Net
Adjustments

Findings

2. [Ref. 52] Our general review of transportation records evidenced that procedures used to document the ridership of 27 students reported in the October 2019 reporting survey period were contrary to DOE guidance, *Technical Assistance Note: Maintenance of Transportation Records, No. 2019-01*, dated September 11, 2018, that states “locally maintained records must document student eligibility, ridership, school attendance and vehicle type.” The guidance also provides that “the specific bus or other type of vehicle in which the student was transported to school and the days during the survey week when the student rode, or at least the first day on which the student rode said bus or other vehicle must be verified. This verification must be documented and attested to (signed and dated) by the school bus operator as a source document” and that, “when it is necessary to alter a source document after it has been signed and dated by the school bus operator, the school bus operator must indicate the specific change made and the reason for the change, then initial and date the change.”

Transportation records evidenced that Transportation staff inquired via e-mail with District School staff on November 14, 2019, regarding the ridership of students transported to Community Based Instruction programs during the October 2019 reporting survey period. Transportation staff indicated in the e-mail that, if the School could provide the days of the week, time, where they went, how they were transported, and driver’s name, then Transportation staff could create a trip and student membership list that the driver would sign and date for the survey. We reviewed the supporting documentation for the 27 students and noted that:

- a. The Route Membership Reports for 3 district-owned passenger vans supporting the ridership of 24 students were not printed until either November 14, 2019 (1 van), or November 15, 2019 (2 vans), both of which were after the October 2019 reporting survey period. Consequently, these reports could not have been used to record student ridership at the time the students were transported as indicated by the drivers’ signatures dated October 11, 2019.
- b. 3 students were added to Route Membership Reports by Transportation staff based on information in e-mails received from the School’s Assistant Principal or Varying Exceptionalities Teacher, but the information was not attested to by the school bus operators.

Additionally, we noted that these students were incorrectly reported for 18 DIT, rather than 15 DIT in accordance with the ESE Community Based Instruction Program schedules. Consequently, we were unable to substantiate that the 27 students rode the bus during the October 2019 reporting survey period. We propose the following adjustment:

Findings

October 2019 Survey

18 Days in Term

All Other FEFP Eligible Students	(27)	(27)
----------------------------------	------	------

3. [Ref. 53] Our general tests disclosed that the number of DIT for 161 students (6 in the July 2019 reporting survey period, 74 in the October 2019 reporting survey period, and 81 in the February 2020 reporting survey period) were incorrectly reported. The students were reported for 3, 18, 36, 54, or 72 DIT but should have been reported for 2, 4, 5, 15, 16, 17, 22, 24, 28, 29, 30, 33, 34, 35, 37, or 49 DIT in accordance with the ESE Community Based Instruction Program schedules. We propose the following adjustments:

July 2019 Survey

3 Days in Term

All Other FEFP Eligible Students	(6)	
----------------------------------	-----	--

2 Days in Term

All Other FEFP Eligible Students	6	
----------------------------------	---	--

October 2019 Survey

72 Days in Term

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

54 Days in Term

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

37 Days in Term

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

36 Days in Term

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

All Other FEFP Eligible Students	(18)	
----------------------------------	------	--

30 Days in Term

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

29 Days in Term

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

All Other FEFP Eligible Students	6	
----------------------------------	---	--

28 Days in Term

All Other FEFP Eligible Students	3	
----------------------------------	---	--

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>24 Days in Term</u> All Other FEFP Eligible Students	1
<u>22 Days in Term</u> All Other FEFP Eligible Students	1
<u>18 Days in Term</u> IDEA - PK through Grade 12, Weighted All Other FEFP Eligible Students	(7) (42)
<u>15 Days in Term</u> IDEA - PK through Grade 12, Weighted All Other FEFP Eligible Students	9 47
<u>4 Days in Term</u> All Other FEFP Eligible Students	2
February 2020 Survey	
<u>72 Days in Term</u> IDEA - PK through Grade 12, Weighted	(1)
<u>54 Days in Term</u> All Other FEFP Eligible Students	(3)
<u>49 Days in Term</u> All Other FEFP Eligible Students	2
<u>36 Days in Term</u> IDEA - PK through Grade 12, Weighted All Other FEFP Eligible Students	(2) (22)
<u>35 Days in Term</u> All Other FEFP Eligible Students	1
<u>34 Days in Term</u> All Other FEFP Eligible Students IDEA - PK through Grade 12, Weighted	1 9
<u>33 Days in Term</u> All Other FEFP Eligible Students	7
<u>18 Days in Term</u> IDEA - PK through Grade 12, Weighted All Other FEFP Eligible Students	(6) (47)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>17 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	3	
All Other FEFP Eligible Students	9	
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	4	
All Other FEFP Eligible Students	43	
<u>5 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>1</u>	0

4. [Ref. 54] Our general tests disclosed that 29 students (5 students were in our test) were not marked on the bus drivers' reports as riding the bus during the July 2019 reporting survey period. In addition, we noted that the students were reported for an incorrect number of DIT. Specifically, the students were reported for 3 or 12 DIT, rather than 2 or 8 DIT in accordance with either the Schools' summer instructional calendar or ESE Community Based Instruction Program schedules. We propose the following adjustment:

July 2019 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	(16)	

3 Days in Term

All Other FEFP Eligible Students	<u>(3)</u>	(29)
----------------------------------	------------	------

5. [Ref. 55] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. The students were enrolled at the Leon County Juvenile Detention Center which is not eligible for State transportation funding. We propose the following adjustments:

July 2019 Survey

12 Days in Term

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

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(2)
----------------------------------	------------	-----

Findings

6. [Ref. 56] Our general tests disclosed that two 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 adjustment:

October 2019 Survey

90 Days in Term

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

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(2)
----------------------------------	-----	-----

7. [Ref. 57] Our general tests disclosed that 34 students (12 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as follows:

- a. The IEPs for 3 students did not require transportation as a related service.
- b. The IEPs for 8 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category.
- c. The file for 1 student did not contain a Physician's Prescription supporting the student's need for specialized transportation.
- d. The IEPs for 22 students indicated the need for an aide on the school bus; however, transportation records demonstrated that aides were not assigned on the reported buses. We also noted that one of these students was incorrectly reported for 18 DIT rather than 17 DIT in accordance with the ESE Community Based Instruction Program schedule.

We determined that 33 of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

July 2019 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	

2 Days in Term

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

Findings

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (13)

All Other FEFP Eligible Students 13

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (16)

All Other FEFP Eligible Students 15

18 Days in Term

IDEA - PK through Grade 12, Weighted (1)

17 Days in Term

All Other FEFP Eligible Students 1 (1)

8. [Ref. 58] Fourteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students' IEPs indicated that the students met at least one of the five criteria required for IDEA - Weighted classification; consequently, the students should have been reported in the IDEA - PK through Grade 12, Weighted ridership category. We also noted that one of these students was incorrectly reported for 3 DIT, rather than 2 DIT in accordance with the ESE Community Based Instruction Program schedule. We propose the following adjustments:

July 2019 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted 10

All Other FEFP Eligible Students (10)

3 Days in Term

All Other FEFP Eligible Students (1)

2 Days in Term

IDEA - PK through Grade 12, Weighted 4

All Other FEFP Eligible Students (3) 0

9. [Ref. 59] Four students in our test were incorrectly reported in the July 2019 reporting survey period as the students' IEPs did not specify the need for ESY services and transportation as a related service. We propose the following adjustment:

July 2019 Survey

8 Days in Term

All Other FEFP Eligible Students (4) (4)

Findings

10. [Ref. 60] Two students in our test were incorrectly reported in the Teenage Parents and Infants ridership category as the students' parents were not enrolled in a Teenage Parent Program. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category. We propose the following adjustments:

October 2019 Survey

90 Days in Term

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

February 2020 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

11. [Ref. 61] Sixteen students in our test were incorrectly reported in the Hazardous Walking ridership category as the students' route to school did not cross a designated hazardous area. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking	(5)	
-------------------	-----	--

February 2020 Survey

90 Days in Term

Hazardous Walking	<u>(11)</u>	(16)
-------------------	-------------	------

12. [Ref. 62] Four students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more 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	(3)	
All Other FEFP Eligible Students	<u>3</u>	0

Findings

13. [Ref. 63] Ten students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools. We determined that one of the students was eligible to be reported in the Hazardous Walking ridership category. The remaining nine students 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	(7)
----------------------------------	-----

February 2020 Survey

90 Days in Term

Hazardous Walking	1	
All Other FEFP Eligible Students	<u>(3)</u>	(9)

14. [Ref. 64] During the examination of our general tests we noted that two students (one student was in our test) were either not marked as riding the bus (one student) or were not listed on the supporting bus driver report (one student) during the October 2019 reporting survey period. We also noted that one of the students was incorrectly reported for 18 DIT, rather than 15 DIT in accordance with the ESE Community Based Instruction Program schedule. We propose the following adjustment:

October 2019 Survey

90 Days in Term

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

18 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	<u>(2)</u>
----------------------------------	------------	------------

Proposed Net Adjustment		<u>(92)</u>
--------------------------------	--	--------------------

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Leon County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) 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, attesting to the validity and accuracy of the students' ridership; (3) 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 window of the reporting survey period are reported for State transportation funding; (4) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; (5) only PK students classified as students with disabilities under IDEA or whose parent is documented as enrolled in a Teenage Parent Program 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, have documentation to support the reported weighted classification as indicated on each student's IEP, and those IEPs are maintained in readily accessible files; (7) ESE students whose IEPs document the need for an aide are only reported in the IDEA – PK through Grade 12, Weighted ridership category if an aide is actually provided on the bus; (8) only ESE students whose IEPs authorize Extended School Year services are reported for State transportation funding during a summer reporting survey period; (9) documentation is maintained in readily accessible files to support the reporting of students in the Teenage Parents and Infants ridership category; (10) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; and (11) 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 miles or more 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 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2020, the District received \$4.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	44	270	2
October 2019	156	10,374	1,076
February 2020	<u>154</u>	<u>10,374</u>	1,287
Totals	<u>354</u>	<u>21,018</u>	<u>2,365</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, 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

BOARD CHAIR
Darryl Jones

BOARD VICE CHAIR
Alva Swafford Striplin



SUPERINTENDENT
Rocky Hanna

BOARD MEMBERS
Rosanne Wood
DeeDee Rasmussen
Georgia "Joy" Bowen

March 29, 2022

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

Re: Florida Education Finance Program Audit for the fiscal year ended June 30, 2020

Dear Ms. Norman

The Leon County School Board and I appreciate the information provided by your office during this audit process. We have reviewed and concur with each of the findings listed below. This audit response details the corrective actions that have been or will be implemented to address each finding.

The Leon County District School Board strives to comply with all established governing authorities while providing outstanding service to the students and community we serve. Thank you for giving us the opportunity to share the strategies we will implement to address each of the findings included below.

If you have questions or require additional information, please feel free to contact me. Again, thank you for your assistance throughout this process.

Sincerely,

A handwritten signature in blue ink that reads 'Rocky Hanna'.

Rocky Hanna
Superintendent

2757 W. Pensacola Street, Tallahassee, FL 32304 • Phone (850) 487-7100 • www.leonschools.net

"The Leon County School District does not discriminate against any person on the basis of sex (including transgender status, gender nonconforming, and gender identity), marital status, sexual orientation, race, religion, ethnicity, national origin, age, color, pregnancy, disability, military status, or genetic information."

Building the Future Together

The District concurs with the following findings:

Attendance:

Districtwide – Principal Certification of Attendance

Findings: No. 1 (Ref 2101, 3201, 4101, 5101, 13101, 16101, 17101, 45201, 49101, 56101, 109101, 144401, 900601), No. 66 (Ref 118101), No. 74 (Ref 144402) No. 78 (Ref 150201)

Corrective Action:

The District has created a form that will cover all FTE surveys, these forms will be signed at the completion of each FTE period by the Principal and maintained at the school site. The District will ensure that teachers are taking attendance. Additionally, the District will maintain and review adequate documentation to support the attendance audit trails.

Career Education:

Findings: No. 3 (Ref 2103), No. 4 (Ref 2104), No. 5 (Ref 2105), No. 6 (Ref 2106), No. 7 (Ref 2107), No. 42 (Ref 16104), No. 43 (Ref 16105), No. 64 (Ref 109106)

Corrective Action:

The Assistant Superintendent of School Management will address high school principals at monthly breakout meetings the importance of maintaining proper records for all Career Education programs.

DCT/OJT instructors will continuously monitor time cards weekly to ensure they are submitted and the information is accurate.

English Language Learners (ELL):

Findings: No. 8 (Ref 2108), No. 9 (Ref 2109), No. 10 (Ref 2110), No. 11 (Ref 2111), No. 12 (Ref 2112), No. 13 (Ref 2113), No. 16 (Ref 3203), No. 17 (Ref 3204), No. 18 (Ref 3205), No. 20 (Ref 4103), No. 28 (Ref 5107), No. 29, (Ref 5108), No. 30 (Ref 5109), No. 31 (Ref 5110), No. 32 (Ref 5111), No. 35 (Ref 13102), No. 36 (Ref 13103), No. 37 (Ref 13104), No. 38 (Ref 13105), No. 44 (Ref 16106), No. 48 (Ref 17104), No. 49 (Ref 17105), No. 55 (Ref 49103), No. 56 (Ref 49104), No. 57 (Ref 56102), No. 58 (Ref 56103), No. 63 (Ref 109105), No. 67 (Ref 118102), No. 68 (Ref 118103), No. 69 (Ref 118104), No. 70 (Ref 118105), No. 75 (Ref 144403)

Corrective Actions:

ESOL staff will develop and implement a professional development plan to establish communication plans that will ensure communication and ESOL protocols are being followed.

ESOL staff will set up annual school level transition meetings, create a protocol for the transfer of student information from the sending school to the receiving school.

ESOL staff will create Standard Operating Procedures for ESOL.

Exceptional Student Education (ESE):

Findings: No. 2 (Ref 2102), No. 19 (Ref 4102), No. 24 (Ref 5103), No. 25 (Ref 5104), No. 26 (Ref 5105), No. 27 (Ref 5106), No. 40 (Ref 16102), No. 41 (Ref 16103), No. 46 (Ref 17102), No. 47 (Ref 17103), No. 51 (Ref 45202), No. 52 (Ref 45203), No. 54 (Ref 49102), No. 60 (Ref 109102), No. 61 (Ref 109103), No. 62 (Ref 109104), No. 79 (Ref 150202), No. 80 (Ref 700401)

Corrective Actions:

District ESE staff will work with the school sites to remind them to have pertinent paperwork on ESE students on file and readily available for review.

District ESE staff will provide reminders/training to staff to review the Matrix of Services when a new IEP is prepared.

Student Course Schedules:

Finding: No. 21 (Ref 5102)

Corrective Actions:

District staff will ensure that student course schedules are properly presented and related to the applicable courses of instruction.

Teacher Certification:

Findings: No. 14 (Ref 2171), No.15, (Ref 2172), No. 22 (Ref 5171), No. 23 (Ref 5173), No. 33 (Ref 5172), No.34 (Ref 13171) No. 39 (Ref 13172), No. 45 (Ref 16171), No. 50 (Ref 17171), No. 53 (Ref 45271), No. 59 (Ref 56171), No. 65 (Ref 109171), No. 71 (Ref 118171), No. 72 (Ref 144471), No. 73 (Ref. 144472), No. 76 (Ref 150271), No. 77 (Ref 150272)

Corrective Action:

FTE Staff will continue to deliver training to school principals or their designee on the effective use of the monitoring tools.

FTE Staff will continue to compare teacher assignments in FOCUS to teacher certification information in Skyward with greatest emphasis occurring the first day of school until the deadline for School Board approval for out-of-field teachers in October and again from the beginning of the second semester until the deadline for School Board approval in February. Further, FTE staff will ensure that all teachers are properly certified.

Transportation:

Findings: No.1 (Ref 51), No.2 (Ref 52), No.3 (Ref 53), No. 4 (Ref 54), No. 5 (Ref 55), No.6 (Ref 56), No. 7 (Ref 57), No. 8 (Ref 58), No. 9 (Ref 59), No. 10 (Ref 60), No. 11 (Ref 61), No. 12 (Ref 62), No. 13 (Ref 63), No. 14 (Ref 64)

Corrective Action:

The Transportation Department will utilize the DOE procedure for recording student ridership.

The Transportation Department has assigned dedicated Routes Supervisor for route management and reporting.

The Transportation Department has a Route Management team that is assigned to oversee the FEFP reporting and record keeping, they will monitor the records and reporting more closely.

The Transportation Department will continue to monitor the Hazardous Walking FTE to assure they meet the standards for FTE.