

Report No. 2023-023
September 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**LEVY COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2021



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Christopher A. Cowart served as Superintendent from November 17, 2020, Jeffery R. Edison served as Superintendent before that date, and the following individuals served as Board members:

	<u>District No.</u>
Cameron A. Asbell, Chair from 11-17-20	1
Tammy M. Boyle from 11-17-20	2
Christopher A. Cowart, Vice Chair through 11-16-20	2
Bradley E. Etheridge	3
Paige S. Brookins, Chair through 11-16-20	4
Ashley B. Clemenzi, Vice Chair from 11-17-20	5

The team leader was Clayton G. Dyer, 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.

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**LEVY COUNTY DISTRICT SCHOOL BOARD
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LEVY COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5, the Levy 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, 2021. Specifically, we noted: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 13 students in our ESOL test and 2 of the 6 students in our ESE Support Levels 4 and 5 test. None of the students in our ESOL and ESE Support Levels 4 and 5 tests attended charter schools.

Noncompliance related to reported FTE student enrollment resulted in 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .5853 (.5272 applicable to District schools other than charter schools and .0581 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 3.1064 (3.0483 applicable to District schools other than charter schools and .0581 applicable to charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 189 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, 2021, was \$4,319.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$13,418 (negative 3.1064 times \$4,319.49), of which \$13,167 is applicable to District schools other than charter schools and \$251 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 Levy 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 Levy 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 11 schools¹ other than charter schools, 2 charter schools, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$28.4 million was provided through the FEFP to the District for the District-reported 5,385.50 unweighted FTE as recalibrated, which included 172.46 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

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported to the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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 \$1.3 million for student transportation as part of the State funding through the FEFP.

² FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Levy 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, 2021. 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 2020-21* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Levy 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, 2021.

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 weaknesses³ 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.

³ 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.

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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 21, 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, 2021, the Levy County District School Board (District) reported to the DOE 5,385.50 unweighted FTE as recalibrated, which included 172.46 unweighted FTE as recalibrated for charter schools, at 11 District schools other than charter schools, 2 charter schools, and 4 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, 2021. (See NOTE B.) The population of schools (17) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (2,940) 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 3 of the 13 students in our ESOL test⁴ and 2 of the 6 students in our ESE Support Levels 4 and 5 test.⁵ None of the students in our ESOL and ESE Support Levels 4 and 5 tests attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	17	9	2,263	73	3	3,926.74	51.7187	.4634
Basic with ESE Services	15	8	594	44	1	1,156.90	30.6201	.4424
ESOL	9	4	24	13	3	111.06	7.7986	(.9639)
ESE Support Levels 4 and 5	7	3	6	6	2	10.32	4.2680	(.5272)
Career Education 9-12	6	2	<u>53</u>	<u>39</u>	-	<u>180.48</u>	<u>11.8968</u>	<u>.0000</u>
All Programs	17	9	<u>2,940</u>	<u>175</u>	<u>9</u>	<u>5,385.50</u>	<u>106.3022</u>	<u>(.5853)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 3 and 5 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4 and 10 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (137, of which all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 61 and found exceptions for 4 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>District Schools Other Than Charter Schools</u>			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
102 Basic 4-8	(.2113)	1.000	(.2113)
103 Basic 9-12	.7140	1.012	.7226
112 Grades 4-8 with ESE Services	.4612	1.000	.4612
130 ESOL	(.9639)	1.184	(1.1412)
255 ESE Support Level 5	(.5272)	5.462	(2.8796)
Subtotal	(.5272)		(3.0483)
<u>Charter Schools</u>			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
102 Basic 4-8	(.0393)	1.000	(.0393)
112 Grades 4-8 with ESE Services	(.0188)	1.000	(.0188)
Subtotal	(.0581)		(.0581)
<u>Total of Schools</u>			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
102 Basic 4-8	(.2506)	1.000	(.2506)
103 Basic 9-12	.7140	1.012	.7226
112 Grades 4-8 with ESE Services	.4424	1.000	.4424
130 ESOL	(.9639)	1.184	(1.1412)
255 ESE Support Level 5	(.5272)	5.462	(2.8796)
Total	(.5853)		(3.1064)

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</u> ¹			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0051</u>	<u>#0062*</u>	
102 Basic 4-8	(.0113)	.2999	(.0393)	.2493
103 Basic 9-12	.2856	.4284	.....	.7140
112 Grades 4-8 with ESE Services	.0113	(.0500)	(.0188)	(.0575)
130 ESOL	(.2856)	(.6783)	.....	(.9639)
255 ESE Support Level 5	<u>(.0689)</u>	.....	.....	<u>(.0689)</u>
Total	<u>(.0689)</u>	<u>.0000</u>	<u>(.0581)</u>	<u>(.1270)</u>

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

*Charter School

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹		<u>Total</u>
		<u>#0111</u>	<u>#0241</u>	
102 Basic 4-8	.2493	(.4999)	.....	(.2506)
103 Basic 9-12	.7140	.....	.....	.7140
112 Grades 4-8 with ESE Services	(.0575)	.4999	.....	.4424
130 ESOL	(.9639)	.....	.....	(.9639)
255 ESE Support Level 5	<u>(.0689)</u>	<u>.....</u>	<u>(.4583)</u>	<u>(.5272)</u>
Total	<u>(.1270)</u>	<u>.0000</u>	<u>(.4583)</u>	<u>(.5853)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Levy 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 2020-21* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 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.

Bronson Middle/High School (#0021)

1. [Ref. 2170] One teacher taught an English class that included an ELL student but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. Since the student taught by this teacher was adjusted in Finding 3 (Ref. 2102), we present this disclosure finding with no proposed adjustment.

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Follow-Up to Management's Response

In his written response, the Superintendent stated that the School Board of Levy County disagrees with the finding and noted that "this finding represents the first time this teacher was taken out of field in this district. According to 6A-1.0503, F.AC., 'the individual is in the first year of employment in the out-of-field assignment and has not been granted, during any preceding year in the district or charter school, approval by either the school board or the charter school governing board to be employed out-of-field in an area for which specific certification is otherwise required.' Based on this administrative rule, we disagree with this finding and will be submitting a request to the Bureau of Certification seeking clarification on how to access previous out-of-field reporting in other districts."

The point of our finding is that this teacher was the primary teacher providing direct instructional services to a student, yet did not fulfill the requirements for the type of (Follow-Up Continues on Next Page)

Findings

Bronson Middle/High School (#0021) (Continued)

service rendered as required by Section 1012.55 (1)(b), Florida Statutes, and SBE Rule 6A-1.0503(2), FAC. Specifically, while our examination of DOE data and District documentation evidenced that the School Board of Levy County approved this teacher's out-of-field assignment of ESOL for the 2020-21 school year on September 22, 2020, and that a Parent/Guardian Notification Letter of the teacher's out-of-field status, dated September 9, 2020, was provided to the student's parents, this teacher had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC. Any additional clarification regarding this issue will need to be resolved by the DOE through an informal hearing conference.

2. [Ref. 2101] A portion of the course schedule for one Basic student was incorrectly reported in Program No. 102 (Basic 4-8). The student's entire course schedule should have been reported in ESE. We propose the following adjustment:

102 Basic 4-8	(.0113)	
112 Grades 4-8 with ESE Services	<u>.0113</u>	.0000

3. [Ref. 2102] The English language proficiency of one ELL student was not assessed by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.2856	
130 ESOL	(.2856)	.0000

4. [Ref. 2103] One ESE student enrolled in the Hospital and Homebound Program was incorrectly reported for more homebound instruction than was scheduled. During the October 2020 reporting survey period, the student was scheduled for 30 minutes per week but was reported for 150 minutes per week and, during the February 2021 reporting survey period, was scheduled for 45 minutes per week but was reported for 130 minutes per week. We propose the following adjustment:

255 ESE Support Level 5	(.0689)	<u>(.0689)</u>
		<u>(.0689)</u>

Chiefland Middle High School (#0051)

5. [Ref. 5101] The *ELL Student Plans* for two ELL students and the recommendation of the ELL Committee for one of the students were completed after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2499	
103 Basic 9-12	.2856	
130 ESOL	<u>(.5355)</u>	.0000

Findings

Chiefland Middle High School (#0051) (Continued)

6. [Ref. 5170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades Social Science but taught a course that required certification in Middle Grades Math. We also noted that the student’s parents were not notified of the teacher’s out-of-field status until November 17, 2020, and the Board was not notified of the teacher’s out-of-field status until December 8, 2020, both of which were after the October 2020 reporting survey period.

District staff indicated that the teacher was hired as substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

Since the teacher was providing direct instructional services, taught out-of-field, and the School Board Approval and *Parent/Guardian Notification Letter* of the teacher’s out-of-field status were dated after the October 2020 reporting survey period, we propose the following adjustment:

102 Basic 4-8	.0500	
112 Grades 4-8 with ESE Services	<u>(.0500)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Chiefland Middle High School (#0051) (Continued)

7. [Ref. 5171] One teacher taught a Basic subject area course to a class that included ELL students and had earned 60 in-service training points in ESOL strategies required by SBE Rule 6A 6.0907, FAC, and the teacher’s in-service training timeline; however, the documentation to support the date the training points were earned was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

Nature Coast Middle School (#0062) Charter School

8. [Ref. 6201] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and *FTE General Instructions 2020-21*, page 1. Specifically, we noted that the reported schedules for 30 students (28 students not in our test, 1 student was in our Basic test, and 1 student was in our Basic with ESE Services test) were incorrectly reported. Our recalculation of the students’ actual hours of instruction disclosed a total of 898 hours or 899 hours resulting in FTE overreported of (.0524 FTE or .0057 FTE), respectively. We propose the following adjustment:

102 Basic 4-8	(.0393)	
112 Grades 4-8 with ESE Services	<u>(.0188)</u>	<u>(.0581)</u>
		<u>(.0581)</u>

Yankeetown School (#0111)

9. [Ref. 11101] A portion of the course schedule for one Basic student was incorrectly reported in Program No. 102 (Basic 4-8). The student’s entire course schedule should have been reported in ESE. We proposed the following adjustment.

102 Basic 4-8	(.4999)	
112 Grades 4-8 with ESE Services	<u>.4999</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Chiefland Elementary School (#0241)

10. [Ref. 24101] One ESE Hospital and Homebound student's course schedule incorrectly included a Language Therapy course due to a data entry error. The course was reported for 1,975 minutes and .4583 FTE. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4583)</u>	<u>(.4583)</u>
		<u>(.4583)</u>

Levy Virtual Instruction Program (#7001)

11. [Ref. 700170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades English but taught courses that required certification in English Grades 6-12. We also noted that the students' parents were not notified of the teacher's out-of-field status. Since all the students were reported in a Basic Program, we present this disclosure finding with no proposed adjustment.

.0000

.0000

Proposed Net Adjustment

(.5853)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Levy County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (2) the English language proficiency of students being considered for placement or for continuation of their ESOL placement 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; (3) students in the Hospital and Homebound Program are reported in the proper FEFP funding categories for the scheduled instructional time as supported by among other documents, the students' IEPs and homebound teachers' contact logs; (4) *ELL Student Plans* include the students' schedules, are timely prepared, readily available, and retained in students' files; (5) students are provided the minimum required annual hours of instruction (900 hours) before being fully funded; (6) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; and (7) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A 6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2020-21

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 2020-21

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 2020-21

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Levy 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 Levy 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 Levy 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 11 schools other than charter schools, 2 charter schools, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$28.4 million was provided through the FEFP to the District for the District-reported 5,385.50 unweighted FTE as recalibrated, which included 172.46 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. 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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and Survey 4 was performed June 14 through 18, 2021.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

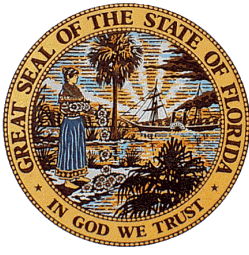
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Bronson Middle/High School	1 through 4
2. Chiefland Middle High School	5 through 7
3. Nature Coast Middle School*	8
4. Yankeetown School	9
5. Chiefland Elementary School	10
6. Levy Virtual Instruction Program	11
7. Levy Virtual Franchise	NA
8. Levy Virtual Instruction (Course Offerings)	NA
9. Levy Virtual Instruction Program	NA

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Levy 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, 2021. 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 2020-21 (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 for a direct examination engagement 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 clean 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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

In our opinion, the Levy County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

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 weaknesses⁶ 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

⁶ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 21, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Levy 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, 2021. (See NOTE B.) The population of vehicles (104) 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 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (4,163) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	134
All Other FEFP Eligible Students	<u>4,029</u>
Total	<u>4,163</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)	-	-
Our tests included 210 of the 4,163 students reported as being transported by the District.	-	15	(15)
In conjunction with our general tests of student transportation we identified certain issues related to 174 additional students.	-	<u>174</u>	<u>(174)</u>
Total	<u>(3)</u>	<u>189</u>	<u>(189)</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

Levy 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 2020-21 (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 2020 reporting survey periods and the February and June 2021 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 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general review of the student ridership disclosed that 4,163 students were reported for an incorrect number of DIT during the October 2020 and February 2021 reporting survey periods. The students were reported for 81, 82, 90, or 92 DIT, rather than 89 and 86 DIT in accordance with the District's instructional calendar. We propose the following adjustments:

October 2020 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted	60
All Other FEFP Eligible Students	1,925

82 Days in Term

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

81 Days in Term

IDEA - PK through Grade 12, Weighted	(60)
All Other FEFP Eligible Students	(1,919)

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2021 Survey

92 Days in Term

IDEA - PK through Grade 12, Weighted	(74)	
All Other FEFP Eligible Students	(2,103)	

90 Days in Term

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

86 Days in Term

IDEA - PK through Grade 12, Weighted	74	
All Other FEFP Eligible Students	<u>2,104</u>	0

2. [Ref. 52] Our general tests disclosed that the bus driver reports for seven buses (four buses in the October 2020 reporting survey period and three buses in the February 2021 reporting survey period) were not appropriately dated by the bus drivers; consequently, the reported ridership of 178 students (10 students were in our test) could not be validated. We also noted that the number of buses in operation was overstated by three buses (one bus in the October 2020 reporting survey period and two buses in the February 2021 reporting survey period) due to the incorrect reporting of city bus transportation as a bus instead of as general transportation (one bus) or data processing errors when keying in the bus numbers (two buses). We propose the following adjustments:

October 2020 Survey

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

89 Days in Term

All Other FEFP Eligible Students	(136)
----------------------------------	-------

February 2021 Survey

Number of Buses in Operation	<u>(2)</u>
	<u>(3)</u>

86 Days in Term

All Other FEFP Eligible Students	<u>(42)</u>	(178)
----------------------------------	-------------	-------

3. [Ref. 53] Our general tests disclosed that three 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, *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2020 Survey

89 Days in Term

All Other FEFP Eligible Students (3) (3)

4. [Ref. 54] Our general tests disclosed that three students were not marked by the bus drivers as riding the bus during the October 2020 reporting survey period; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2020 Survey

89 Days in Term

All Other FEFP Eligible Students (3) (3)

5. [Ref. 55] Five students in our test lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2020 Survey

89 Days in Term

All Other FEFP Eligible Students (5) (5)

Proposed Net Adjustment

(189)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Levy 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 drivers' reports documenting student ridership during the reporting survey periods are appropriately dated by the bus drivers attesting to the validity and correctness of the students' ridership; (3) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program or as a Program completer are reported for State transportation funding; (4) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; and (5) 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 2020-21 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Levy 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 Levy County

For the fiscal year ended June 30, 2021, the District received \$1.3 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2020	51	1,985	435
February 2021	<u>53</u>	<u>2,178</u>	<u>495</u>
Totals	<u>104</u>	<u>4,163</u>	<u>930</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2021. 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



SCHOOL BOARD OF LEVY COUNTY

CHRISTOPHER A. COWART

Superintendent

September 21, 2022

CAMERON ASBELL
District 1

Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

PAIGE BROOKINS
District 2

Ms. Norman:

ASHLEY CLEMENZI
District 3

Below, please find our district's written statement of explanation concerning the findings for the 2020-21 FEFP audit of the School Board of Levy County, along with our actual or proposed corrective actions. Corrective actions are listed by finding reference number as listed in the Preliminary and Tentative Report.

TAMMY BOYLE
District 4

Finding Reference # 2170 – The School Board of Levy County disagrees with this finding. This finding represents the first time this teacher was taken out of field in this district. According to 6A-1.0503, F.A.C., “the individual is in the first year of employment in the out-of-field assignment and has not been granted, during any preceding year in the district or charter school, approval by either the school board or the charter school governing board to be employed out-of-field in an area for which specific certification is otherwise required.” Based on this administrative rule, we disagree with this finding and will be submitting a request to the Bureau of Certification seeking clarification on how to access previous out-of-field reporting in other districts.

BRAD ETHERIDGE
District 5

Finding Reference #'s 2101, 11101 – The School Board of Levy County agrees with these findings. In preparation for survey transmittal, data entry clerks will be trained and required to review all students reported under FEFP program codes 111, 112, 113, 254 and 255 to ensure the full schedule is reported under the appropriate program code, using the Skyward Extracted Data FTE Report located at WSSR/FLASUVEVEF.

480 Marshburn Dr.
Bronson, FL 32621

Finding Reference #'s 2102, 5101 – The School Board of Levy County agrees with these findings. The district will implement a data management system to facilitate the oversight of student ELL Plans and Provide continual progress monitoring of ELL students. The data housed in the system will include DEUSS date, student ELL plan and monitoring dates, and student performance data. In addition, the School Board of Levy County shall provide annual training for all support staff and ESOL coordinators to ensure they adhere to the guidelines set forth in legislative, judicial, and administrative regulations relating to English language learners in Florida public schools.

PHONE 352-486-5231
FAX 352-486-5237

Finding Reference # 2103 – The ESE/Student Services Department of the School Board of Levy County will run a report prior to the survey window which will include the student's schedule and IEP information, then compare it to the Skyward Data Entry Form in order to ensure that the IEP services are recorded accurately into Skyward.

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Opportunity Employer

Finding Reference # 5170 – The goal of the School Board of Levy County is to continue to provide direct support for learning through the use of instructional personnel with the appropriate certificate for fulfilling the requirements of the law for the type of service rendered. The district's Personnel and MIS departments will review vacancies leading up to survey transmittals to ensure properly certified instructors are assigned and reported correctly.

The School Board of Levy County does not discriminate on the basis of race, color, national origin, gender, age, disability, religion, marital status or genetic information in its educational programs, services or activities, or in its hiring or employment practices.

PERSONS DESIRING TO APPEAL ANY ACTION OF THE BOARD MAY BE REQUIRED BY FLORIDA STATUTES TO PROVIDE A VERBATIM TRANSCRIPT OF SAID ACTION

Our mission is to educate all students in a safe environment and to graduate them ready for college and career success.

Finding Reference # 6201 – Nature Coast Middle School and the School Board of Levy County agree with this finding. Nature Coast Middle School will add several minutes to their instructional day going forward. In addition, Nature Coast Middle School will use the same spreadsheet utilized by non-charter schools of the School Board of Levy County to calculate 180 days of instruction or the 900-hour equivalent for students. Nature Coast Middle School will work with district staff to receive instruction on use of this spreadsheet. Nature Coast Middle School will use this spreadsheet to check that our school is meeting the educational days and hours requirements each year before our schedule is published and built in our SIS, Skyward.

Finding Reference # 24101 – The School Board of Levy County agrees with this finding. District ESE/Student Services departmental staff will review the students' IEPs and the Skyward Data Entry form to ensure accuracy.

Finding Reference # 700170 – The School Board of Levy County agrees with this finding. All MDVS and Edgenuity SIS (non-district) teachers shall have their certification/licensure status reviewed by district Personnel staff prior to survey transmittal. This will be in addition to the certification review process completed by MDVS and Edgenuity.

Finding # 5171 - The processes of maintaining the ESOL coursework and applying it to teacher's compliance documentation will be housed in the Literacy Solutions database if the class was taken in the platform. If coursework is obtained elsewhere, the Director of Curriculum/ESOL will keep digital versions of coursework completion in a digital folder and share such information with the certification department in the district.

Finding Reference # 51 (Transportation) – The School Board of Levy County agrees with this finding. In preparation for Survey transmittal, Student Transportation format records shall be exported to Excel and sorted by Days in Term to verify that all records are reported with the correct Days in Term.

Finding Reference # 52 (Transportation) – The School Board of Levy County agrees with this finding. The School Board of Levy County has and will continue to conduct multiple practice surveys in which drivers are allowed to correctly complete, sign and date the FEFP survey forms. Transportation office personnel will meet bus drivers as they complete their evening route on the closing day of the actual survey window, to ensure that the drivers correctly sign and date the FEFP survey forms, in their presence. Prior to the survey windows, Transportation and MIS departmental staff will review Skyward data in order to ensure correct bus and route numbers are in place. Additionally, we plan to implement Traversa software and hardware into our fleet management as a cross check to manual driver survey completion.

Finding Reference # 53 (Transportation) – The School Board of Levy County agrees with this finding. In preparation for Survey transmittal, district staff shall generate and review a data mining report in Skyward that compares the grade level, ESE status, and transportation membership category.

Finding Reference # 54 (Transportation) – The School Board of Levy County agrees with this finding. In preparation for survey transmittal, Transportation and MIS staff shall verify survey membership eligibility as reported in our SIS and management systems (Skyward and/or Traversa) vs. paper attendance records kept for the Survey window by drivers.

Finding Reference # 55 (Transportation) – The School Board of Levy County agrees with this finding. In preparation for survey transmittal, Transportation and MIS staff shall verify distance from the home address of riders to their school using Google Maps and/or Traversa ESRI (GIS) maps and compare that to their reported transportation membership category.

Sincerely,



Christopher A. Cowart, Superintendent of Schools, School Board of Levy County

cc: file