

**SUMTER 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, Richard A. Shirley served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Sally B. Moss, Vice Chair from 7-21-20	1
Brett Sherman from 11-17-20	2
Christine S. Norris, Chair through 11-16-20	2
David A. Williams, Chair from 11-17-20	3
Russell Hogan from 12-18-20	4
Jennifer Boyett through 7-5-20, Vice Chair <sup>a</sup>	4
Kathie L. Joiner	5

<sup>a</sup> Member position vacant 7-6-20, through 12-17-20. Vice Chair position vacant 7-6-20, through 7-20-20.

The team leader was Gail S. Collier, 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](mailto:aileenpeterson@aud.state.fl.us) or by telephone at (850) 412-2972.

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**SUMTER COUNTY DISTRICT SCHOOL BOARD  
TABLE OF CONTENTS**

Page  
No.

SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....</b>	<b>1</b>
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.....	9
Findings.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	15
NOTES TO SCHEDULES.....	18
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>21</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	24
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	26
Findings.....	26
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	30
NOTES TO SCHEDULES.....	31
MANAGEMENT’S RESPONSE .....	32

# SUMTER COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

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

# SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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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), Career Education 9-12, and student transportation, the Sumter 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 7 of the 63 students in our ESOL test and 12 of the 34 students in our Career Education 9-12 test. Fifteen (24 percent) of the 63 students in our ESOL test attended charter schools and 1 (14 percent) of the 7 students with exceptions attended charter schools. None of the 34 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 33 of the 250 students in our student transportation test as well as exceptions for 55 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 21 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.8762 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 3.2214 (2.8937 applicable to District schools other than charter schools and .3277 applicable to charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 84 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 \$13,915 (3.2214 times \$4,319.49), of which \$12,499 is applicable to District schools other than charter schools and \$1,416 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 Sumter 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 Sumter County.

The governing body of the District is the District School Board that is composed five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had ten schools<sup>1</sup> other than charter schools, one charter school, and three virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$4.97 million was provided through the FEFP to the District for the District-reported 8,451.82 unweighted FTE as recalibrated, which included 3,274.30 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

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

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, 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 survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

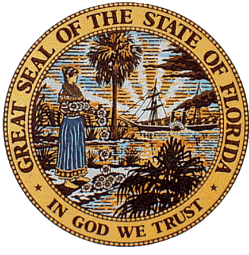
## **Student Transportation**

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 \$1.22 million for student transportation as part of the State funding through the FEFP.

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

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Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Sumter 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 Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12, the Sumter 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 weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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

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<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

#### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
January 9, 2023

# 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 Sumter County District School Board (District) reported to the DOE 8,451.82 unweighted FTE as recalibrated, which included 3,274.30 unweighted FTE as recalibrated for charter schools, at ten District schools other than charter schools, one charter school, and three 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 (14) 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 (8,764) 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 7 of the 63 students in our ESOL test<sup>4</sup> and 12 of the 34 students in our Career Education 9-12 test.<sup>5</sup> Fifteen (24 percent) of the 63 students in our ESOL test attended charter schools and 1 (14 percent) of the 7 students with exceptions attended charter schools. None of the 34 students in our Career Education 9-12 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	13	10	6,807	102	2	6,286.7200	75.2145	9.2207
Basic with ESE Services	13	10	1,674	79	1	1,712.6100	62.8467	.7217
ESOL	10	9	198	63	7	166.7100	45.7637	(5.8005)
ESE Support Levels 4 and 5	10	7	32	31	3	46.0400	21.3220	(.2215)
Career Education 9-12	4	2	<u>53</u>	<u>34</u>	<u>12</u>	<u>239.7400</u>	<u>7.0041</u>	<u>(5.7966)</u>
All Programs	14	10	<u>8,764</u>	<u>309</u>	<u>25</u>	<u>8,451.8200</u>	<u>212.1510</u>	<u>(1.8762)</u>

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 1, 2, 7, 9, 15, and 20 on *SCHEDULE D*.

<sup>5</sup> For Career Education 9-12, the material noncompliance is composed of Findings 6, 11, and 12 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (335, of which 239 are applicable to District schools other than charter schools and 96 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 107 and found exceptions for 5 teachers. Twenty (19 percent) of the 107 teachers in our test taught at charter schools and all of the teachers with exceptions taught at charter schools.

## **Proposed Adjustments**

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

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

# SCHEDULE B

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

<u>District Schools Other Than Charter Schools</u>			
<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	1.9092	1.124	2.1459
102 Basic 4-8	.7572	1.000	.7572
103 Basic 9-12	.0710	1.012	.0718
111 Grades K-3 with ESE Services	(.2784)	1.124	(.3129)
113 Grades 9-12 with ESE Services	1.0001	1.012	1.0121
130 ESOL	(3.4044)	1.184	(4.0308)
254 ESE Support Level 4	(.2215)	3.644	(.8071)
300 Career Education 9-12	<u>(1.7094)</u>	1.012	<u>(1.7299)</u>
Subtotal	<u>(1.8762)</u>		<u>(2.8937)</u>
<u>Charter Schools</u>			
<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	.7996	1.124	.8988
102 Basic 4-8	.4280	1.000	.4280
103 Basic 9-12	5.2557	1.012	5.3188
130 ESOL	(2.3961)	1.184	(2.8370)
300 Career Education 9-12	<u>(4.0872)</u>	1.012	<u>(4.1363)</u>
Subtotal	<u>.0000</u>		<u>(.3277)</u>
<u>Total of Schools</u>			
<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	2.7088	1.124	3.0447
102 Basic 4-8	1.1852	1.000	1.1852
103 Basic 9-12	5.3267	1.012	5.3906
111 Grades K-3 with ESE Services	(.2784)	1.124	(.3129)
113 Grades 9-12 with ESE Services	1.0001	1.012	1.0121
130 ESOL	(5.8005)	1.184	(6.8678)
254 ESE Support Level 4	(.2215)	3.644	(.8071)
300 Career Education 9-12	<u>(5.7966)</u>	1.012	<u>(5.8662)</u>
Total	<u>(1.8762)</u>		<u>(3.2214)</u>

<sup>1</sup> See NOTE A7.

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

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

# SCHEDULE C

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0102</u>	<u>#0161</u>	
101 Basic K-3	.4092	.....	.....	.4092
102 Basic 4-8	.4001	.....	.3571	.7572
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	(.2784)	.....	(.2784)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.8093)	.....	(.3571)	(1.1664)
254 ESE Support Level 4	.....	.2784	.....	.2784
300 Career Education 9-12	.....	.....	(.7866)	(.7866)
Total	<u>.0000</u>	<u>.0000</u>	<u>(.7866)</u>	<u>(.7866)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b><u>Total</u></b>
		<b><u>#0171</u></b>	<b><u>#2001*</u></b>	<b><u>#7001</u></b>	<b><u>#7004</u></b>	
101	.4092	.....	.7996	1.6668	(.1668)	2.7088
102	.7572	.....	.4280	.....	.....	1.1852
103	.0000	.0710	5.2557	.....	.....	5.3267
111	(.2784)	.....	.....	.....	.....	(.2784)
113	.0000	1.0001	.....	.....	.....	1.0001
130	(1.1664)	(.5712)	(2.3961)	(1.6668)	.....	(5.8005)
254	.2784	(.4999)	.....	.....	.....	(.2215)
300	<u>(.7866)</u>	<u>(.9228)</u>	<u>(4.0872)</u>	<u>.....</u>	<u>.....</u>	<u>(5.7966)</u>
Total	<u>(.7866)</u>	<u>(.9228)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1668)</u>	<u>(1.8762)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

\*Charter School

# SCHEDULE D

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

### Overview

Sumter 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

*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.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Webster Elementary School (#0051)

1. [Ref. 5102] The file for one ELL student did not contain an *ELL Student Plan* for the 2020-21 school year. We propose the following adjustment:

101 Basic K-3	.4092	
130 ESOL	<u>(.4092)</u>	.0000

2. [Ref. 5103] The file for one ELL student who transferred from another county did not contain an English language proficiency reassessment, and the student was not reassessed by October 1 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	.4001	
130 ESOL	<u>(.4001)</u>	.0000
		<u>.0000</u>

### Wildwood Elementary School (#0102)

*(Formerly known as North Sumter Intermediate School)*

3. [Ref. 10201] A portion of one ESE student's course schedule was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Wildwood Elementary School (#0102)** (Continued)  
(Formerly known as North Sumter Intermediate School)

111 Grades K-3 with ESE Services	(.2910)	
254 ESE Support Level 4	<u>.2910</u>	.0000

4. [Ref. 10202] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0126	
254 ESE Support Level 4	<u>(.0126)</u>	<u>.0000</u>
		<u>.0000</u>

**Wildwood Middle/High School (#0161)**  
(Formerly known as Wildwood High School)

5. [Ref. 16103] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School 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 period, we present this disclosure finding with no proposed adjustment.

.0000

6. [Ref. 16101] Timecards for five 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>(.7866)</u>	(.7866)
---------------------------	----------------	---------

7. [Ref. 16102] The *ELL Student Plan* for one ELL student was not prepared until February 19, 2021, which was after the February 2021 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3571	
130 ESOL	<u>(.3571)</u>	<u>.0000</u>
		<u>(.7866)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**South Sumter High School (#0171)**

8. [Ref. 17101] The course schedule for one ESE student was incorrectly reported in Program No. 103 (Basic 9-12) during the October 2020 reporting survey period. The School's records included a valid IEP that supported the student's placement in an ESE Program; therefore, the student's schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.5002)	
113 Grades 9-12 with ESE Services	<u>.5002</u>	.0000

9. [Ref. 17102] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000

10. [Ref. 17104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

11. [Ref. 17105] Timecards for four 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>(.5798)</u>	(.5798)
---------------------------	----------------	---------

12. [Ref. 17106] Timecards were not properly signed for three Career Education 9-12 students who participated in OJT. Specifically, the timecards for two students were signed by the employers prior to the end of the work period and the employer for the other student did not sign the timecard. Consequently, the students' work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	<u>(.3430)</u>	<u>(.3430)</u>
		<u>(.9228)</u>

**Findings**

**Villages Charter School (#2001)**

13. [Ref. 200102] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not always retain sign-out sheets for the School’s High School. 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

14. [Ref. 200103] Course schedules for several students in our test were incorrectly reported. The School’s bell schedules supported between 1,775 and 1,870 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules for all elementary and several secondary (grades 9 through 11) students were not reported in agreement with the School’s bell schedules. We noted differences ranging from 125 to 530 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the Schools’ bell schedules. Since most of the students were reported at only one school for the entire year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment. .0000

15. [Ref. 200101] Course schedules for two students (one student in our Basic test and one student in our ESOL test) included a Career Education course which was incorrectly reported in Program No. 103 (Basic 9-12) instead of in Program No. 300 (Career Education 9-12) during the October 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1295)	
300 Career Education 9-12	<u>.1295</u>	.0000

16. [Ref. 200170] One teacher taught a Primary Language Arts course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Villages Charter School (#2001)** (Continued)

<u>Ref. 200170</u>		
101 Basic K-3	.7996	
130 ESOL	<u>(.7996)</u>	.0000

17. [Ref. 200171/73] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 200171</u>		
102 Basic 4-8	.4280	
130 ESOL	<u>(.4280)</u>	.0000

<u>Ref. 200173</u>		
103 Basic 9-12	.6518	
130 ESOL	<u>(.6518)</u>	.0000

18. [Ref. 200172] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Journalism but taught courses that required certification in Business Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.2167	
300 Career Education 9-12	<u>(4.2167)</u>	<u>.0000</u>

19. [Ref. 200174] One teacher taught English courses for credit recovery that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.5167	
130 ESOL	<u>(.5167)</u>	.0000

(.0000)

**Sumter County Virtual Instruction Program (#7001)**

20. [Ref. 700101] *ELL Student Plans* for two ELL students covering the 2020-21 school year were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

		<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Findings</u></b>			
<b><u>Sumter County Virtual Instruction Program (#7001)</u></b> (Continued)			
101 Basic K-3	1.6668		
130 ESOL	<u>(1.6668)</u>		<u>.0000</u>
			<u>.0000</u>
<b><u>Sumter Virtual Franchise (#7004)</u></b>			
21. [Ref. 700401] The FTE for one virtual education student in our Basic test was incorrectly reported based on the student’s successful completion of a course on June 16, 2021. The <i>FTE General Instructions 2020-21</i> provide that virtual educational courses not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180 day school year. The course was only reported during the June 2021 reporting survey period based on the student’s successful completion of the course on June 16, 2021; however, since the course was not completed prior to the end of the District’s 180-day school year on June 8, 2021, it was ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:			
101 Basic K-3	<u>(.1668)</u>		<u>(.1668)</u>
			<u>(.1668)</u>
<b>Proposed Net Adjustment</b>			<b><u>(1.8762)</u></b>

# SCHEDULE E

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

### RECOMMENDATIONS

We recommend that Sumter 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 the reporting, particularly for students in the ESOL and ESE Programs; (2) 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; (3) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (4) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed and evidence review when students' new IEPs are prepared; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained in readily accessible files; (7) attendance records are properly prepared and retained in accordance with SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (8) student course schedules are reported in accordance with the schools' daily bell schedules; (9) students enrolling in virtual education courses after the February 2021 reporting survey period complete the course by the end of the 180-day school year; (10) all 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 timely approved by the Charter School Board to teach out of field, and the students' parents are notified of the teachers' out-of-field placement; and (11) out-of-field teachers earn the appropriate 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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Sumter 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 Sumter 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 Sumter 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 ten schools other than charter schools, one charter school and three virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$4.97 million was provided through the FEFP to the District for the District-reported 8,451.82 unweighted FTE as recalibrated, which included 3,274.30 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*

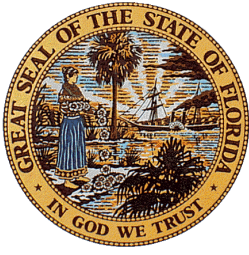
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

### NOTE B – TESTING FTE STUDENT ENROLLMENT

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. South Sumter Middle School	NA
2. Webster Elementary School	1 and 2
3. Wildwood Elementary School ( <i>Formerly known as North Sumter Intermediate School</i> )	3 and 4
4. Wildwood Middle/High School ( <i>Formerly known as Wildwood High School</i> )	5 through 7
5. South Sumter High School	8 through 12
6. Lake Panasoffkee Elementary School	NA
7. Villages Charter School*	13 through 19
8. Sumter County Virtual Instruction Program	20
9. Sumter Virtual Franchise	21
10. Sumter Virtual Instruction (Course Offerings)	NA

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Sumter 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 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.

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 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 Sumter 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, 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 weaknesses<sup>6</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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

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

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 *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  
January 9, 2023

# SCHEDULE F

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

Any student who is transported by the Sumter 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 (131) 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 (3,969) 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	181
All Other FEFP Eligible Students	<u>3,788</u>
Total	<u>3,969</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 33 of 250 students in our student transportation test.<sup>7</sup>

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<sup>7</sup> For student transportation, the material noncompliance is composed of Findings 3 and 4 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.	(9)	-	-
Our tests included 250 of the 3,969 students reported as being transported by the District.	-	33	(31)
In conjunction with our general tests of student transportation we identified certain issues related to 55 additional students.	-	<u>55</u>	<u>(53)</u>
Total	<u>(9)</u>	<u>88</u>	<u>(84)</u>

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Sumter 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*.

### Students Transported Proposed Net Adjustments

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July<sup>8</sup> 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] The number of DIT was incorrectly reported for 1,771 students in the October 2020 reporting survey period and 44 students in the June 2021 reporting survey period. The students in the October 2020 reporting survey period were erroneously reported for 89 DIT rather than the 88 DIT in accordance with the District’s instructional calendar and students in the June 2021 reporting survey period were reported for 17 DIT rather than the 10 DIT in accordance with the District’s summer instructional calendar. We propose the following adjustments:

#### **October 2020 Survey**

##### 89 Days in Term

IDEA - PK through Grade 12, Weighted	(64)
All Other FEFP Eligible Students	(1,707)

##### 88 Days in Term

IDEA - PK through Grade 12, Weighted	64
All Other FEFP Eligible Students	1,707

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<sup>8</sup> Due to the COVID-19 pandemic, the District did not transport students during the July 2020 reporting survey period.

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**June 2021 Survey**

17 Days in Term

IDEA - PK through Grade 12, Weighted (44)

10 Days in Term

IDEA - PK through Grade 12, Weighted 44 0

2. [Ref. 52] Our general tests disclosed that 20 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. We propose the following adjustments:

**October 2020 Survey**

88 Days in Term

All Other FEFP Eligible Students (10)

**February 2021 Survey**

88 Days in Term

All Other FEFP Eligible Students (10) (20)

3. [Ref. 53/54] During our general tests, including our student ridership analysis, it was disclosed that, due to the COVID-19 pandemic, the District did not transport FEFP fundable students during the July 2020 reporting survey period; however, 62 students were reported in the All Other FEFP Eligible Students ridership category. We noted:

- a. 39 students (19 students in our test) [Ref. 53] were reported but there was no documentation that supported the students were enrolled in an ESY Program or in a nonresidential DJJ Program; consequently, the students were not eligible for State transportation funding.
- b. 23 students (11 student in our test) [Ref. 54] were also reported but the students’ IEPs did not document their need for ESY services and the students’ IEPs did not document the need for transportation as a related service. Similarly, the students were not eligible for State transportation funding.

Transportation management indicated that they attempted to correct the above-noted errors with the DOE. The final impact and resolution of this finding and any applicable adjustment in State transportation funding for the District’s overreporting during the 2020-21 school year rests with the DOE.

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

We propose the following adjustments:

**Ref. 53**

**July 2020 Survey**

18 Days in Term

All Other FEFP Eligible Students	(39)	(39)
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**Ref. 54**

**July 2020 Survey**

18 Days in Term

All Other FEFP Eligible Students	(23)	(23)
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4. [Ref. 55] Three students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category during the June 2021 reporting survey. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. However, we determined that two of the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

**June 2021 Survey**

10 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>2</u>	(1)

5. [Ref. 56] Our general tests disclosed that the number of buses in operation was overstated by nine vehicles (one bus and one van in the October 2020 reporting survey period and seven buses in the February 2021 reporting survey period) due to data entry errors. We also noted that two students were not marked as riding on their assigned bus, and one student, who was not reported for funding, was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2020 Survey**

Number of Buses in Operation	(2)	
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88 Days in Term

All Other FEFP Eligible Students	(2)	
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		<b>Students Transported Proposed Net Adjustments</b>	
<b><u>Findings</u></b>			
<b>February 2021 Survey</b>			
Number of Buses in Operation	<u>(7)</u>		
	<u>(9)</u>		
<b><u>88 Days in Term</u></b>			
All Other FEFP Eligible Students		<u>1</u>	<u>(1)</u>
<b>Proposed Net Adjustment</b>			<b><u>(84)</u></b>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Sumter County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported and documentation is maintained to support that reporting; (2) 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; (3) only ESE students requiring ESY services, as noted on the students' IEPs specifying a need for transportation and students attending nonresidential DJJ Programs are reported for State transportation funding during the summer reporting survey periods; (4) only students whose IEPs document at least one of the five criteria required for weighted classification are reported in the weighted ridership category; (5) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; and (6) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible Program on at least 1 day during the 11-day reporting survey period are reported for State transportation funding.

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

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

For the fiscal year ended June 30, 2021, the District received \$1.22 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 2020	5	62	29
October 2020	59	1,771	571
February 2021	61	2,092	641
June 2021	<u>6</u>	<u>44</u>	<u>-</u>
Totals	<u>131</u>	<u>3,969</u>	<u>1,241</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, 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



## SUMTER COUNTY SCHOOL BOARD

2680 W C-476, Bushnell, Florida 33513 – <http://www.sumter.k12.fl.us>

*Preparing the Next Generation Today!*

**Richard A. Shirley**  
Superintendent of Schools

### BOARD MEMBERS

District 1 **Sally Moss**  
District 2 **Brett Sherman**  
District 3 **David A. Williams**  
District 4 **Russell Hogan**  
District 5 **Kathie L. Richard**

TELEPHONE (352) 793-2315

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### Assistant Superintendent

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### Curriculum & Instruction

Ext. 50206 Fax 793-4180

### Elementary Education

Ext. 50207 Fax 793-4180

### Secondary Education

Ext. 50210 Fax 793-4180

### Student Services

Ext. 50211 Fax 793-4180

### School Safety

Ext. 50232 Fax 793-4180

### Finance

Ext. 50233 Fax 793-4963

### Human Resources

Ext. 50220 Fax 793-2096

### Employee Benefits

Ext. 50230 Fax 793-2096

### Food Service

Ext. 52200 Fax 793-4277

### Professional Development

Ext. 50226 Fax 793-2096

### MIS/Data Processing

Ext. 50241 Fax 793-4963

### Exceptional Education

Ext. 50259 Fax 793-1612

### Information Technology

Ext. 50263 Fax 793-4377

### Adult Education

Ext. 54200 Fax 793-6508

### Facilities

Ext. 52202 Fax 793-9298

### Maintenance

Ext. 52212 Fax 793-9298

### Warehouse

Ext. 52220 Fax 793-5547

### Transportation

Ext. 53200 Fax 793-1083

January 9, 2023

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

Dear Ms. Norman:

The preliminary and tentative findings for the examination of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Enrollment and Student Transportation for the fiscal year ended June 30, 2021 for Sumter County Schools have been reviewed.

The District and The Villages Charter School concurs with all findings.

### Full-Time Equivalent (FTE) Students

Findings #1, #2, #7, #9(Ref. 5102, 5103, 16102, 17102) The ESOL Coordinator and ESOL Specialist at these school sites are new to this position since the 2020-21 school year. All of them have received direct training from district specialists on ELL procedures for identification, plan development and coding for FTE. The training should ensure future compliance.

Findings #3, #4, #8, #10 (Ref. 10201, 10202, 17101, 17104) The ESE Specialist assigned to these school sites are new to the position since the 2020-21 school year. Each one has received training by the district specialist on completion of student matrices and the procedures for properly claiming students for FTE. The training should ensure future compliance.

Finding #5 (Ref. 16103) The data entry clerk has been retrained on generating the attendance sheets and collecting them from the absent teachers with support from the Principal.

Findings #6, #11, #12 (Ref. 16101, 17105, 17106) Prior to this audit, the district CTE Department had already implemented a plan for the 22-23 SY and beyond to provide a part-time instructional position to facilitate Sumter OJT programs. The instructional staff member is monitoring time sheet submissions for timely and accurate reporting of all OJT student work hours at both WMHS and SSHS. The district believes that having one OJT instructor for all participating students will increase student accountability and record keeping accuracy.

Finding #13 (Ref. 200102) School staff are aware of this requirement and will maintain all sign-out sheets with the attendance files for each school year.

Finding #14 (Ref. 200103) Staff will work with Sumter County and Skyward representatives to update course schedules to ensure alignment with the bell schedules and for proper reporting of CMW.

Finding #15 (Ref 200101) Course schedules will be monitored more closely to ensure they are being reported to the proper funding program.

Finding #16 (Ref 200170) A review of all staff credentials has been completed and the findings have been shared with all staff. A summary page that includes items such as credentials, trainings, and courses taught has been created for all certified staff. This file is updated weekly with information from various sources and will serve as a guide for staff to reference to ensure they are remaining compliant with their required certifications and trainings.

Finding #17 (Ref 200171/73) A review of all staff credentials has been completed and the findings have been shared with all staff. A summary page that includes items such as credentials, trainings, and courses taught has been created for all certified staff. This file is updated weekly with information from various sources and will serve as a guide for staff to reference to ensure they are remaining compliant with their required certifications and trainings.

Finding #18 (Ref 200172) A review of all staff credentials has been completed and the findings have been shared with all staff. A summary page that includes items such as credentials, trainings, and courses taught has been created for all certified staff. This file is updated weekly with information from various sources and will serve as a guide for staff to reference to ensure they are remaining compliant with their required certifications and trainings. Also staff will maintain copies of all out-of-field notifications sent home to parents.

Finding 19 (Ref 200174) A review of all staff credentials has been completed and the findings have been shared with all staff. A summary page that includes items such as credentials, trainings, and courses taught has been created for all certified staff. This file is updated weekly with information from various sources and will serve as a guide for staff to reference to ensure they are remaining compliant with their required certifications and trainings.

Finding #20 (Ref. 700101) A new District ESOL Specialist has been hired and trained on ELL procedures for full-time virtual students to include identification, plan development and coding for FTE. The added Specialist and training should ensure future compliance.

Finding #21 (Ref. 700401) A new District Data Clerk has been hired to ensure students are reported correctly in surveys 2 or 3 in order to be in compliance with reporting procedures. The deadline for enrollment into virtual courses is April 15<sup>th</sup> to ensure students are reported in surveys 2 or 3.

**Student Transportation**


Finding #1, #2, #4, #5 (Ref. 51, 52, 55, 56) The district has created a new data entry position whose primary focus will be to work between the Transportation and MIS Departments to increase accuracy and accountability during FTE survey weeks.

Finding #3 (Ref. 53, 54) As stated in the Preliminary and Tentative report: the final impact and resolution of this finding and any applicable adjustment in State transportation funding for the District's over reporting during the 2020-21 school year rests with the DOE.

The Sumter County School Board will continue to develop, evaluate and revise existing policies and procedures. The Sumter County School Board is committed to complying with all State reporting requirements.

Please contact us if additional information is needed.

Sincerely,



Richard A. Shirley  
Superintendent of Schools