REPORT NO. 2013-178
MAY 2013

ST. LUCIE COUNTY
DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

and

Student Transportation

For the Fiscal Year Ended
June 30, 2012

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

St. Lucie County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

Member	District No.
Deborah Johnson Hawley, Vice Chair from 11-22-11	1
Carol A. Hilson, Vice Chair to 11-21-11, Chair from 11-22-11	2
Dr. Donna Mills	3
Kathryn Hensley, Chair to 11-21-11	4
Troy Ingersoll	5

Michael J. Lannon, Superintendent

The examination team leader was Bernice Rivas. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 414-9941.

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St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2012

CELLA	Comprehensive English Language Learning Assessment
CTE	Career and Technical Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FCAT	Florida Comprehensive Assessment Test
FES	Fluent English Speaker
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and student transportation, the St. Lucie County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012:

- **Twenty of the 191 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.**
- **Fifty-four of the 259 students in our ESOL sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**
- **Fifty-eight of the 417 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 57 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.6400 but has a potential impact on the District's weighted FTE of a negative 48.9947. Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of a negative 23 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE 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. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the St. Lucie County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $170,463 (negative 48.9947 times $3,479.22).

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 FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF ST. LUCIE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Lucie County. Those services are provided primarily to prekindergarten through twelfth 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 State Board of Education. The geographic boundaries of the District are those of St. Lucie County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 48 schools serving prekindergarten through twelfth grade students, reported 38,767.11 unweighted FTE for those students, and received approximately $104 million in State funding through FEFP.

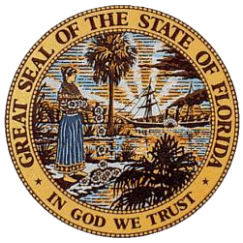
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which 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. The funding provided by FEFP is based upon 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 (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, 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(4), Florida Statutes. The District received approximately $9.2 million for student transportation as part of the State funding through FEFP.



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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
ST. LUCIE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 9, 2012, that the St. Lucie County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012. 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 2011-12* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

COMPLIANCE

Our examination procedures disclosed the following material noncompliance:

1. Teachers

   Twenty of the 191 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.[1]

2. Students

   Fifty-four of the 259 students in our ESOL sample[2] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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[1]*For teachers, see SCHEDULE D, Finding Nos. 10, 16, 17, 22, 27, 28, 33, 34, 45, 46, 51, 52, and 57.*

[2]*For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 4, 6, 8, 9, 11, 12, 13, 14, 18, 19, 23, 24, 25, 29, 30, 35, 36, 37, 38, 39, 40, 41, 42, 47, 48, 49, and 50.*

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[3] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[3] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
May 7, 2013

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[3] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 38,767.11 unweighted FTE at 48 schools to the Department of Education for the fiscal year ended June 30, 2012.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (48) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (15,668) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	46	14	12,441	161	1	29,845.2500	125.8598	72.8634
Basic with ESE Services	46	14	1,879	102	8	5,268.5600	89.2534	(6.5200)
ESOL	38	13	1,135	259	54	2,052.2100	213.4431	(51.2635)
ESE Support Levels 4 and 5	20	8	206	143	7	172.4900	98.7950	(16.5699)
Career Education 9-12	8	1	7	6	0	1,428.6000	1.2900	(.1500)
All Programs	48	15	15,668	671	70	38,767.1100	528.6413	(1.6400)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (653) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. From the population of teachers, we sampled 191 and found exceptions for 20 of those teachers.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify 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.)

Section 2 of the General Appropriations Act for the 2011-12 fiscal year (Chapter 2011-69, Laws of Florida) established the cost factors for that fiscal year as shown on SCHEDULE B. Generally, the cost factors are greater than or equal to 1.000, with Basic education cost factors being the lowest. However, for the 2011-12 fiscal year, the cost factor for Career Education 9-12 was 0.999. Chapter 2012-133, Laws of Florida, in part, amended Section 1011.62(13)(b), Florida Statutes, to add language providing that, beginning with the 2011-12 fiscal year, an audit adjustment may not result in the reclassification of special program FTE to basic program FTE if the special program cost factor is less than the basic program cost factor. Accordingly, for instances of noncompliance involving teachers not being properly certified and teaching Career Education 9-12 students out of field or parents of the students not being notified of the teachers' out-of-field status, we have presented disclosure Findings with no proposed adjustments. (See SCHEDULE D, Finding No. 29.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE

(For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2012

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	36.0047	1.102	39.6772
102	Basic 4-8	30.6037	1.000	30.6037
103	Basic 9-12	6.2550	1.019	6.3738
111	Grades K-3 with ESE Services	(1.0200)	1.102	(1.1240)
112	Grades 4-8 with ESE Services	(2.5000)	1.000	(2.5000)
113	Grades 9-12 with ESE Services	(3.0000)	1.019	(3.0570)
130	ESOL	(51.2635)	1.161	(59.5169)
254	ESE Support Level 4	(16.2449)	3.550	(57.6694)
255	ESE Support Level 5	(.3250)	5.022	(1.6322)
300	Career Education 9-12	(.1500)	.999	(.1499)
Total		(1.6400)		(48.9947)

[1] *See NOTE A6.*

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

[3] *Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to 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 Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]			
No.	**Program**	**#0061**	**#0111**	**#0131**	**Balance Forward**
101	Basic K-3	2.9267	3.8408	1.8000	8.5675
102	Basic 4-8	2.9002	1.0000	3.1300	7.0302
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	(1.0000)	(.0200)	.....	(1.0200)
112	Grades 4-8 with ESE Services	(1.0000)	.....	(2.0000)	(3.0000)
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(3.8269)	(4.8408)	(2.9300)	(11.5977)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	(.0200)	.0000	(.0200)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0141**	**#0161**	**#0201**	**#0205**	**Balance Forward**
101	8.5675	4.4927	.....	.....	.....	13.0602
102	7.0302	6.8336	.....	.....	.5000	14.3638
103	.0000	.....	2.0000	2.4400	1.5500	5.9900
111	(1.0200)	.....	.....	.....	.....	(1.0200)
112	(3.0000)	.....	.....	.....	1.0000	(2.0000)
113	.0000	.....	(2.0000)	(1.0000)	.....	(3.0000)
130	(11.5977)	(10.3263)	(.8500)	(2.4400)	(1.5750)	(26.7890)
254	.0000	(1.0000)	.....	.....	(1.4750)	(2.4750)
255	.0000	.....	.....	.....	.....	.0000
300	.0000	.....	(.1500)	.....	.....	(.1500)
Total	(.0200)	.0000	(1.0000)	(1.0000)	.0000	(2.0200)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0251**	**#0261**	**#0341**	**#0421**	**Balance Forward**
101	13.0602	.....	2.3685	.....	1.2000	16.6287
102	14.3638	1.5000	3.8880	2.9100	.....	22.6618
103	5.9900	.....	.....	.....	.....	5.9900
111	(1.0200)	.....	.....	.....	.....	(1.0200)
112	(2.0000)	.....	(.5000)	.....	.....	(2.5000)
113	(3.0000)	.....	.....	.....	.....	(3.0000)
130	(26.7890)	(1.5000)	(5.2565)	(2.9100)	(1.2000)	(37.6555)
254	(2.4750)	.....	(.5000)	.....	.....	(2.9750)
255	.0000	.....	.....	.....	.....	.0000
300	(.1500)	.....	.....	.....	.....	(.1500)
Total	(2.0200)	.0000	.0000	.0000	.0000	(2.0200)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]			
No.	**Brought Forward**	**#0711**	**#5011**	**#5022**	**Total**
101	16.6287	12.1861	(.3200)	7.5099	36.0047
102	22.6618	1.4219	.....	6.5200	30.6037
103	5.9900	.....	.2650	.....	6.2550
111	(1.0200)	.....	.....	.....	(1.0200)
112	(2.5000)	.....	.....	.....	(2.5000)
113	(3.0000)	.....	.....	.....	(3.0000)
130	(37.6555)	(13.6080)	.....	.....	(51.2635)
254	(2.9750)	.....	.7600	(14.0299)	(16.2449)
255	.0000	.....	(.3250)	.....	(.3250)
300	(.1500)	.....	.....	.....	(.1500)
Total	(2.0200)	.0000	.3800	.0000	(1.6400)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE D

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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 2011-12* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 32.

Findings — **Proposed Net Adjustments (Unweighted FTE)**

Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Lawnwood Elementary School (#0061)

1. [Ref. 6101] ELL Committees were not convened to consider seven students' extended ESOL placements until January and February 2012, which were after the students' individual ESOL anniversary dates and after the October 2011 survey. We also noted that the *ELL Student Plan* for one of these students was not reviewed and updated for the 2011-12 school year. We propose the following adjustment:

101 Basic K-3	1.4450	
102 Basic 4-8	1.9002	
130 ESOL	(3.3452)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Lawnwood Elementary School (#0061) (Continued)		
2. [Ref. 6102] An ELL Committee was not convened to consider one student's extended ESOL placement. We also noted that the student's *ELL Student Plan* did not include the student's instructional schedule. We propose the following adjustment:		
101 Basic K-3	.4817	
130 ESOL	(.4817)	.0000
3. [Ref. 6104] The files for two ESE students in the Gifted Program did not contain evidence that a General Education teacher had participated in the development of the students' EPs. We propose the following adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
		.0000
Chester A. Moore Elementary School (#0111)		
4. [Ref. 11101] ELL Committees were not convened to consider four students' extended ESOL placements. We propose the following adjustment:		
101 Basic K-3	2.8806	
102 Basic 4-8	1.0000	
130 ESOL	(3.8806)	.0000
5. [Ref. 11102] One part-time ESE student was scheduled to receive Speech Therapy services; however, the therapy did not begin until October 27, 2011, which was after the October 2011 survey. Consequently, the student should not have been reported in the October 2011 survey. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Chester A. Moore Elementary School (#0111) (Continued)		
111 Grades K-3 with ESE Services	(.0200)	(.0200)
6. [Ref. 11103] Two students were exited from the ESOL Program on May 27, 2011, which was prior to the reporting surveys; thus, the students should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:		
101 Basic K-3	.9602	
130 ESOL	(.9602)	.0000
		(.0200)
St. Lucie West K-8 School (#0131)		
7. [Ref. 13101] The files for two ESE students in the Gifted Program did not contain evidence that a General Education teacher had participated in the development of the students' EPs. We propose the following adjustment:		
102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	(2.0000)	.0000
8. [Ref. 13102] ELL Committees were not convened to consider four students' extended ESOL placements until November 2011, which was after the students' individual ESOL anniversary dates and after the October 2011 survey. We propose the following adjustment:		
101 Basic K-3	.9500	
102 Basic 4-8	.9600	
130 ESOL	(1.9100)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
St. Lucie West K-8 School (#0131) (Continued)		
9. [Ref. 13103] The file for one ELL student did not contain sufficient documentation to support the student's continued ESOL placement. The second grade student scored English proficient on all subparts of the CELLA exam and there was no evidence that an ELL Committee convened to consider the student's continued ESOL placement. We propose the following adjustment:		
101 Basic K-3	.8500	
130 ESOL	(.8500)	.0000
10. [Ref. 13171] One teacher taught a Basic subject area course that included an ELL student but had earned only 2 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
102 Basic 4-8	.1700	
130 ESOL	(.1700)	.0000
		.0000
Samuel S. Gaines Academy K-8 School (#0141)		
11. [Ref. 14101] ELL Committees were not convened to consider eight students' extended ESOL placements. We propose the following adjustment:		
101 Basic K-3	3.5700	
102 Basic 4-8	3.6107	
130 ESOL	(7.1807)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Samuel S. Gaines Academy K-8 School (#0141) (Continued)		
12. [Ref. 14102] The *ELL Student Plan* for one student was not reviewed and updated for the 2011-12 school year. We propose the following adjustment:		
102 Basic 4-8	.9740	
130 ESOL	(.9740)	.0000
13. [Ref. 14103] The *ELL Student Plan* for one student was dated October 17, 2011, which was after the October 2011 survey. We also noted that the *ELL Student Plan* was incomplete (i.e., did not include documentation showing the student's instructional programs and course schedule). We propose the following adjustment:		
101 Basic K-3	.9227	
130 ESOL	(.9227)	.0000
14. [Ref. 14104] One student's English language proficiency was not assessed and an ELL Committee was not convened prior to the student's extended placement in ESOL for a fifth year. We propose the following adjustment:		
102 Basic 4-8	.4400	
130 ESOL	(.4400)	.0000
15. [Ref. 14105] The file for one ESE student did not contain evidence that a General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:		
102 Basic 4-8	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
16. [Ref. 14172] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Samuel S. Gaines Academy K-8 School (#0141) (Continued)		
102 Basic 4-8	.5488	
130 ESOL	(.5488)	.0000
17. [Ref. 14174] One teacher taught Science to a class that included ELL students but was not properly certified to teach Science and was not approved by the School Board to teach Science out of field until November 22, 2011, which was after the October 2011 survey. We also noted that the parents were not notified of the teacher's out-of-field status until after the October 2011 survey. We propose the following adjustment:		
102 Basic 4-8	.2601	
130 ESOL	(.2601)	.0000
		.0000
Fort Pierce Central High School (#0161)		
18. [Ref. 16101] One ELL student was reported beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
19. [Ref. 16102] One student's English language proficiency, which was determined on August 25, 2011, was prematurely assessed (i.e., assessed more than 30 days prior to the student's ESOL anniversary date on December 7, 2011) and an ELL Committee was not convened prior to the student's extended placement in ESOL for a fifth year. We propose the following adjustment:		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Fort Pierce Central High School (#0161) (Continued)		
20. [Ref. 16103] The files for two ESE students in the Gifted Program did not contain evidence that a General Education teacher had participated in the development of the students' EPs. We propose the following adjustment:		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
21. [Ref. 16104] We became aware of two students (not in our sample) who were absent from school during the entire 11-day window of the October 2011 survey; consequently, these students should not have been included with the survey's results. We propose the following adjustment:		
103 Basic 9-12	(.8500)	
300 Career Education 9-12	(.1500)	(1.0000)
22. [Ref. 16171/72] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 16171		
103 Basic 9-12	.1768	
130 ESOL	(.1768)	.0000
Ref. 16172		
103 Basic 9-12	.2232	
130 ESOL	(.2232)	.0000
		(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Fort Pierce Westwood High School (#0201)		
23. [Ref. 20101]] An ELL Committee was not convened to consider one student's extended ESOL placement until November 2011, which was after the student's ESOL anniversary date and after the October 2011 survey. We also noted that the parents were not notified of their child's ESOL placement until after the reporting survey. We propose the following adjustment:		
103 Basic 9-12	.3800	
130 ESOL	(.3800)	.0000
24. [Ref. 20102] An ELL Committee was not convened to consider one student's extended ESOL placement until October 20, 2011, which was after the student's ESOL anniversary date and after the October 2011 survey. We also noted that the student's *ELL Student Plan* was incomplete (i.e., did not include documentation showing the student's instructional programs and course schedule). We propose the following adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
25. [Ref. 20103] One student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed on a timely basis (February 21, 2012) when the student reentered the District after an extended absence. We noted that an ELL Committee convened after the reporting survey (February 23, 2012) and recommended that the student be exited from the ESOL Program based upon the student's English language assessment. We also noted that the student's file did not contain an *ELL Student Plan* or evidence that the parents were not notified of their child's reentry into the ESOL Program. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Fort Pierce Westwood High School (#0201) (Continued)		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
26. [Ref. 20105] We became aware of two students (not in our sample) who were absent from school during the entire 11-day window of the February 2012 survey; consequently, these students should not have been included with the survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(1.0000)	(1.0000)
27. [Ref. 20171/72] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 20171		
103 Basic 9-12	.0800	
130 ESOL	(.0800)	.0000
Ref. 20172		
103 Basic 9-12	.9300	
130 ESOL	(.9300)	.0000
		(1.0000)
Dale Cassens Education Complex (#0205)		
28. [Ref. 20575] One teacher was not appropriately certified to teach a Career Education 9-12 course during the October 2011 and February 2012 surveys. The teacher held a District-issued certificate but taught courses that required a State-issued certificate. We present this disclosure Finding with no proposed adjustment.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Dale Cassens Education Complex (#0205) (Continued)		
29. [Ref. 20501] The *ELL Student Plan* for one student was not reviewed or updated for the 2011-12 school year. We propose the following adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
30. [Ref. 20502] The file for one ELL student did not contain documentation justifying the student's ESOL placement. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
31. [Ref. 20503] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared on October 14, 2011. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

Follow-Up to Management's Response:

The Superintendent, in his written response, contends that Florida Statutes require that a Matrix of Services form be completed at the time of the student's initial placement in exceptional education and at least once every three years. He further contends that because the student had a Matrix of Services form on file that had been completed within the last calendar year and, because the student's services were consistent with his previous IEP, there was no need to complete a new form.

Follow-Up to Management's Response Continues on Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)

Dale Cassens Education Complex (#0205) (Continued)

We agree that, if there has been no change in services and the Matrix of Services form is less than three years old, a new Matrix of Services form is not required to be completed but the review of the existing Matrix of Services form (to ensure that it reflects current services for funding) should be documented. As specifically described in the Matrix of Services Handbook on page 8 and on the Matrix of Services form itself, interim reviews of the Matrix of Services form should be recorded by initialing and dating the Matrix of Services form in the spaces provided. This practice documents that the IEP Committee determined there was no change in services and the existing Matrix of Services form still accurately reflects the services to be funded that are identified in the current IEP. Accordingly, our proposed adjustment stands as presented.

32. [Ref. 20504] The *Matrix of Services* form for one ESE student in Program No. 254 (ESE Support Level 4) did not indicate the individual services to be provided in two of the five domains. We recalculated the *Matrix of Services* form to reflect only the services specified and determined that the student was eligible for reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

33. [Ref. 20571] One teacher taught Primary Language Arts classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Dale Cassens Education Complex (#0205) (Continued)		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
34. [Ref. 20573] One teacher was not approved to teach General Science out of field until October 25, 2011, which was after the October 2011 survey. We also noted that the parents were not notified of the teacher's out-of-field status until after the reporting survey. We propose the following adjustment:		
103 Basic 9-12	.4750	
254 ESE Support Level 4	(.4750)	.0000
		.0000
Bayshore Elementary School (#0251)		
35. [Ref. 25102] Two ELL students were reported beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
36. [Ref. 25103] One student was exited from the ESOL Program on September 8, 2011, and should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Northport K-8 School (#0261)		
37. [Ref. 26101] An ELL Committee was not convened and one student's English language proficiency was not assessed prior to the student's extended placement in the ESOL Program. We propose the following adjustment:		
102 Basic 4-8	.4804	
130 ESOL	(.4804)	.0000
38. [Ref. 26102] The *ELL Student Plan* for one student was incomplete (i.e., did not include documentation showing the student's instructional programs and course schedule). We propose the following adjustment:		
101 Basic K-3	.4634	
130 ESOL	(.4634)	.0000
39. [Ref. 26103] One ELL student was reported beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
40. [Ref. 26104] The file for one ELL student did not contain evidence that the student's parents were notified of their child's ESOL placement. We propose the following adjustment:		
102 Basic 4-8	.9408	
130 ESOL	(.9408)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Northport K-8 School (#0261) (Continued)		
41. [Ref. 26105/06] ELL Committees were not convened to consider two students' extended ESOL placements until January 31, 2012, which was after the students' individual ESOL anniversary dates and after the October 2011 survey. We also noted that the *ELL Student Plan* for one of the students was missing and could not be located. We propose the following adjustment:		
Ref. 26105		
102 Basic 4-8	.9668	
130 ESOL	(.9668)	.0000
Ref. 26106		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
42. [Ref. 26107] ELL Committees were not convened to consider two students' extended ESOL placements. We also noted that the students' files did not contain *ELL Student Plans* covering the 2011-12 school year. We propose the following adjustment:		
101 Basic K-3	1.4051	
130 ESOL	(1.4051)	.0000
43. [Ref. 26108] The EP for one ESE student did not contain evidence that a General Education teacher had participated in the development of the student's EP. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
44. [Ref. 26109] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Northport K-8 School (#0261) (Continued)		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Mariposa Elementary School (#0341)		
45. [Ref. 34171] One Primary Language Arts teacher, who was appropriately approved by the School Board to teach ELL students out of field, taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
102 Basic 4-8	2.9100	
130 ESOL	(2.9100)	.0000
		.0000
West Gate K-8 School (#0421)		
46. [Ref. 42171] One teacher taught Primary Language Arts classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:		
101 Basic K-3	1.2000	
130 ESOL	(1.2000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Renaissance Charter School of St. Lucie (#0711)		
47. [Ref. 71101] Two students were incorrectly reported in the ESOL Program during the October 2011 survey. The students were assessed FES and as competent English readers and writers on the March 2011 CELLA exam. One of the students also scored a Level 3 on the FCAT. We noted that ELL Committees were not convened until January 2012 at which time the students were dismissed from the ESOL Program. We propose the following adjustment:		
101 Basic K-3	.4968	
102 Basic 4-8	.3551	
130 ESOL	(.8519)	.0000
48. [Ref. 71102] One ELL student's file did not contain an *ELL Student Plan* covering the 2011-12 school year or evidence that the parents were notified of their child's placement in the ESOL Program. We propose the following adjustment:		
101 Basic K-3	.9968	
130 ESOL	(.9968)	.0000
49. [Ref. 71103] An ELL Committee was not convened on behalf of one ELL student until January 2012, which was after the October 2011 survey and after the student's sixth year ESOL anniversary date. We also noted that the student's *ELL Student Plan* was not reviewed and updated for the 2011-12 school year. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Renaissance Charter School of St. Lucie (#0711) (Continued)		
50. [Ref. 71104] We noted exceptions involving two ELL students, as follows: (a) an ELL Committee for one student was not convened until February 3, 2012, to consider the student's extended ESOL placement, which was after the student's August 2011 ESOL anniversary date and after the October 2011 survey, and (b) an ELL Committee was not convened on behalf of the other student to consider the student's extended ESOL placement. We propose the following adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	.4801	
130 ESOL	(1.4801)	.0000
51. [Ref. 71171/73/74/75/77/78] Six teachers taught Primary Language Arts classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Governing Board to teach such students out of field. The Governing Board minutes indicated that the out-of-field names were read to the Board; however, there was no written documentation to evidence that these teachers were approved by the Board to teach out of field. We also noted that the parents were not notified of the teachers' ESOL out-of-field status. We further noted that three of the six teachers (Ref. 71171/77/78) had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 71171		
101 Basic K-3	2.3335	
130 ESOL	(2.3335)	.0000
Ref. 71173		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Renaissance Charter School of St. Lucie (#0711) (Continued)		
Ref. 71174		
101 Basic K-3	.9336	
130 ESOL	(.9336)	.0000
Ref. 71175		
101 Basic K-3	.6750	
130 ESOL	(.6750)	.0000
Ref. 71177		
101 Basic K-3	1.4502	
130 ESOL	(1.4502)	.0000
Ref. 71178		
101 Basic K-3	2.8002	
130 ESOL	(2.8002)	.0000

52. [Ref. 71172] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0867	
130 ESOL	(.0867)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Hospital and Homebound Program (#5011)		
53. [Ref. 501101] Four PK students (one student was in our Basic sample) were incorrectly reported in Program No. 101 (Basic K-3) or Program No. 255 (ESE Support Level 5). The students' IEPs indicated that the students were enrolled in the Hospital and Homebound Program; however, the students were not eligible for reporting in this Program because the Hospital and Homebound Program is for students in grades K-12. We noted that the students were not placed in any other ESE program and were also not enrolled in a Teenage Parent Program. Consequently, the students were not eligible to be reported for State FEFP funding. We propose the following adjustment:		
101 Basic K-3	(.3200)	
255 ESE Support Level 5	(.0600)	(.3800)
54. [Ref. 501102] The file for one ESE student enrolled in the Hospital and Homebound Program on an intermittent basis did not contain evidence that a General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:		
103 Basic 9-12	.2650	
255 ESE Support Level 5	(.2650)	.0000
55. [Ref. 501103] The class schedule for one ESE student was incorrectly reported. The student was reported for 360 instructional minutes (.1200 FTE per survey); however, we noted that the student was actually receiving 1,500 instructional minutes (.5000 FTE per survey) based on the student's class schedule. We propose the following adjustment:		
254 ESE Support Level 4	.7600	.7600
		.3800

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Positive Expectations Academy (#5022)		
56. [Ref. 502202] The file for one ESE student contained only an unsigned IEP covering the reporting surveys. We propose the following adjustment:		
102 Basic 4-8	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
57. [Ref. 502271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Earth-Space Science, Reading, and Business Education but taught courses that required certification in ESE and Elementary Education. We propose the following adjustment:		
101 Basic K-3	7.5099	
102 Basic 4-8	5.5200	
254 ESE Support Level 4	(13.0299)	.0000
		.0000

Follow-Up to Management's Response:

The Superintendent disagrees, in his written response, with the assertion in this Finding that the teacher was not properly certified and was not approved by the government board to teach out of field. He contends that the audit team was provided a letter from the Chairman of the Board of Directors of the Daniel M. Foundation, Inc./Daniel M. Center for Behavior Management (the operator of Positive Expectations Academy) indicating that the Board was informed of the teacher's out-of-field status and approved the out-of-field assignment.

Follow-Up to Management's Response Continues on Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
Positive Expectations Academy (#5022) (Continued)	
However, the aforementioned letter also notes that there was no official vote and the approval was not included in the minutes. We inquired of DOE as to the requirement with regard to Board approval and were advised that according to State Board of Education Rule 6A-1.0503, FAC, Definition of Qualified Instructional Personnel, only two governing Boards were "authorized" to make approvals as it relates to out-of-field assignments (i.e., District School Board and Charter School Governing Board). Since the Positives Expectations Academy is not considered a Charter School and Board approval was not made by the District School Board, we contend that the teacher in question was not properly approved to teach out of field and, accordingly, our proposed adjustment stands as presented.	
Proposed Net Adjustment	(1.6400)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL; (3) *ELL Student Plans* are reviewed and updated annually and properly maintained in the students' files; (4) *ELL Student Plans* are complete with documentation showing the students' instructional programs and course schedules; (5) parents are timely notified of their child's ESOL placement; (6) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (7) students' English language proficiency is assessed timely and ELL Committees are convened timely to the students' extended ESOL placements based on each student's individual anniversary date; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are also complete; (9) evidence is maintained indicating that *Matrix of Services* forms are reviewed and reflect what is noted in updated IEPs that are valid for the reporting surveys; (10) all required participants are involved in the development of students' IEPs and EPs and documentation of this participation is maintained in the students' files; (11) teachers are either properly certified, or if out-of-field, are timely approved to teach out of field by the School Board, Charter School Governing Board, or Board of Directors, as applicable; (12) ESOL teachers earn their in-service training points in accordance with the teachers' in-service training timelines; and (13) parents are appropriately notified of the teachers' out-of-field status.

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 governing FTE and FEFP.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS

Reporting

Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program

Section 1011.61, FS ..... Definitions

Section 1011.62, FS ..... Funds for Operation of Schools

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

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2011-12

Attendance

Section 1003.23, FS ..... Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2011-12

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages

Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0903, FAC ..... Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners

Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), FAC ..... Pupil Attendance Records

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2011-12

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)

Exceptional Education

Section 1003.57, FS	Exceptional Students Instruction
Section 1011.62, FS	Funds for Operation of Schools
Section 1011.62(1)(e), FS	Funding Model for Exceptional Student Education Programs
Rule 6A-6.03028, FAC	Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC	Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC	Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC	General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
Rule 6A-6.0334, FAC	Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, FAC	Definitions, ESE Policies and Procedures, and ESE Administrators

Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

Section 1012.42(2), FS	Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, FS	Positions for Which Certificates Required
Rule 6A-1.0502, FAC	Non-certificated Instructional Personnel
Rule 6A-1.0503, FAC	Definition of Qualified Instructional Personnel
Rule 6A-4.001, FAC	Instructional Personnel Certification
Rule 6A-6.0907, FAC	Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of St. Lucie County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Lucie County, Florida. Those services are provided primarily to prekindergarten through twelfth 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 State Board of Education. The geographic boundaries of the District are those of St. Lucie County.

For the fiscal year ended June 30, 2012, the District operated 48 schools serving prekindergarten through twelfth grade students, reported 38,767.11 unweighted FTE, and received approximately $104 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which 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.

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon 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 FTE. For example, for prekindergarten through third grade, one 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 four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education 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 this product 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.

5. FTE Surveys

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 sampling of FTE membership for a period of one week. The surveys for the 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

6. Educational Programs

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 as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

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

Chapter 1000, FS .....K-20 General Provisions
Chapter 1001, FS .....K-20 Governance
Chapter 1002, FS .....Student and Parental Rights and Educational Choices
Chapter 1003, FS .....Public K-12 Education
Chapter 1006, FS .....Support for Learning
Chapter 1007, FS .....Articulation and Access
Chapter 1010, FS .....Financial Matters
Chapter 1011, FS .....Planning and Budgeting
Chapter 1012, FS .....Personnel
Chapter 6A-1, FAC .....Finance and Administration
Chapter 6A-4, FAC .....Certification
Chapter 6A-6, FAC .....Special Programs I

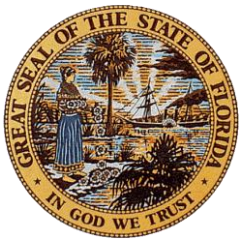
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
1. Lawnwood Elementary School	1 through 3
2. St. Lucie Elementary School	NA
3. Chester A. Moore Elementary School	4 through 6
4. St. Lucie West K-8 School	7 through 10
5. Samuel S. Gaines Academy K-8 School	11 through 17
6. Fort Pierce Central High School	18 through 22
7. Fort Pierce Westwood High School	23 through 27
8. Dale Cassens Education Complex	28 through 34
9. Bayshore Elementary School	35 and 36
10. Northport K-8 School	37 through 44
11. Mariposa Elementary School	45
12. West Gate K-8 School	46
13. Renaissance Charter School of St. Lucie	47 through 52
14. Hospital and Homebound Program	53 through 55
15. Positive Expectations Academy	56 and 57



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House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT
ST. LUCIE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 9, 2012, that the St. Lucie County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012. 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 *Student Transportation General Instructions 2011-2012* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

COMPLIANCE

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 58 of the 417 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 3 through 9.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
May 7, 2013

SCHEDULE F

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, 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(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (749) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (47,495) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	1,854
IDEA (PK), Weighted	357
Teenage Parents and Infants	26
Hazardous Walking	1,727
Two Miles or More	43,516
Center to Center (IDEA), Unweighted	1
Center to Center (CTE and Dual Enrollment)	14
Total	47,495

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 417 of the 47,495 students reported as being transported by the District.	—	58	(23)
Total	(2)	58	(23)

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 Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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 *Student Transportation General Instructions 2011-2012* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 52.

Findings		Students Transported Proposed Net Adjustments
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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.		
1. [Ref. 55] The reported number of buses in operation was overstated by two buses. We propose the following adjustments:		
October 2011 Survey		
Number of Buses in Operation	(1)	
June 2012 Survey		
Number of Buses in Operation	(1)	
	(2)	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
2. [Ref. 51/59] We noted that the numbers of days in term were incorrectly reported for 578 students (562 students in the July 2011 survey, 7 students in the October 2011 survey, and 9 students in the February 2012 survey), as follows:		
a. The 562 students reported in the July 2011 survey were reported for either a 7-day term or a 10-day term; however, the students were being transported for a 13-day term. (Ref. 51)		
b. The 16 students reported in the October 2011 and February 2012 surveys were reported for varying days in term ranging from 18 days to 80 days; however, depending on the students' schedules and the frequency of days per week, the reported numbers of days should have been 18 days, 36 days, 54 days, or 90 days. (Ref. 59)		
We propose the following adjustments:		
a. Ref. 51		
July 2011 Survey		
10 Days in Term		
Two Miles or More	(35)	
7 Days in Term		
IDEA (K-12), Weighted	(205)	
IDEA (PK), Weighted	(22)	
Two Miles or More	(300)	(562)
13 Days in Term		
IDEA (K-12), Weighted	205	
IDEA (PK), Weighted	22	
Two Miles or More	335	562

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
b. Ref. 59		
October 2011 Survey		
80 Days in Term		
Two Miles or More	(1)	
60 Days in Term		
Two Miles or More	(1)	
36 Days in Term		
IDEA (PK), Weighted	(2)	
18 Days in Term		
IDEA (PK), Weighted	(3)	
February 2012 Survey		
36 Days in Term		
IDEA (PK), Weighted	(4)	
18 Days in Term		
IDEA (PK), Weighted	(5)	(16)
October 2011 Survey		
90 Days in Term		
Two Miles or More	2	
54 Days in Term		
IDEA (PK), Weighted	1	
36 Days in Term		
IDEA (PK), Weighted	3	
18 Days in Term		
IDEA (PK), Weighted	1	
February 2012 Survey		
54 Days in Term		
IDEA (PK), Weighted	6	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
36 Days in Term		
IDEA (PK), Weighted	2	
18 Days in Term		
IDEA (PK), Weighted	1	16

3. [Ref. 52] Nine students in our sample were either not in membership, not listed on the bus drivers' reports, or were on the bus drivers' reports but were not marked as being transported during the survey period. Accordingly, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

July 2011 Survey		
13 Days in Term		
IDEA (K-12), Weighted	(2)	
Two Miles or More	(3)	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
June 2012 Survey		
11 Days in Term		
IDEA (K-12), Weighted	(3)	(9)

4. [Ref. 53] Thirteen students in our sample were reported in the Two Miles or More ridership category but lived less than two miles from their assigned school. We determined that 7 of these students were eligible for reporting in the Hazardous Walking ridership category and the remaining 6 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2011 Survey	
13 Days in Term	
Hazardous Walking	5
Two Miles or More	(8)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
October 2011 Survey		
90 Days in Term		
Two Miles or More	(1)	
February 2012 Survey		
90 Days in Term		
Two Miles or More	(2)	
June 2012 Survey		
11 Days in Term		
Hazardous Walking	2	
Two Miles or More	(2)	(6)

5. [Ref. 54] Twenty-two students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students lived more than two miles from their assigned school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

October 2011 Survey		
90 Days in Term		
Hazardous Walking	(16)	
Two Miles or More	16	
February 2012 Survey		
90 Days in Term		
Hazardous Walking	(5)	
Two Miles or More	5	
June 2012 Survey		
11 Days in Term		
Hazardous Walking	(1)	
Two Miles or More	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
6. [Ref. 56] Three students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students were not on a route that met the criteria for hazardous walking conditions and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2011 Survey		
90 Days in Term		
Hazardous Walking	(1)	
February 2012 Survey		
90 Days in Term		
Hazardous Walking	(2)	(3)

Follow-Up to Management's Response:

The Superintendent notes, in his written response, that clerical errors were made resulting in mismatches between the stop locations and the hazardous conditions. He further notes that original hazard letters with the correct location were provided to the audit team and asks for reconsideration of the proposed funding adjustment. However, documentation provided for the remaining three students included in our Finding did not justify their inclusion in the Hazardous Walking ridership category. Accordingly, our proposed adjustment stands as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
7. [Ref. 57] Eight students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The IEPs for seven students did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification and there was no IEP on file for the remaining student. We noted that five of the students were eligible for reporting in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA(K-12), Unweighted ridership category. We propose the following adjustments:		
October 2011 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	1	
Two Miles or More	1	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(5)	
Two Miles or More	4	
June 2012 Survey		
11 Days in Term		
IDEA (K-12), Weighted	(1)	(2)
8. [Ref. 58] One student in our sample was incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. We found no documentation supporting that the student was enrolled in another center; consequently, the student was not eligible for reporting in this ridership category and was not otherwise found to be eligible for reporting in any other ridership category. We propose the following adjustment:		
February 2012 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(1)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
9. [Ref. 60] Two PK students in our sample were reported in the Teenage Parents and Infants ridership category; however, there were no birth certificates or other identifying documentation on file to support this reporting. We propose the following adjustment:		
October 2011 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	
February 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	(2)
Proposed Net Adjustment		(23)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported; (2) students are reported in the correct ridership category and for correct number of days in term; (3) students are reported only if they were enrolled in school during the survey week and were transported at least 1 day during the 11-day survey window as evidenced by the supporting bus drivers' reports; (4) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to those students being reported; (5) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; and (6) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program who are eligible for State transportation funding are reported and proper documentation is maintained to support this reporting.

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 governing student transportation.

REGULATORY CITATIONS

Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation
Student Transportation General Instructions 2011-2012

The accompanying notes are an integral part of this schedule.

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, 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(4), Florida Statutes.

2. Transportation in St. Lucie County

For the fiscal year ended June 30, 2012, the District received approximately $9.2 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2011	44	562
October 2011	335	23,564
February 2012	331	22,798
June 2012	39	571
Total	749	47,495

3. Statutes and Rules

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

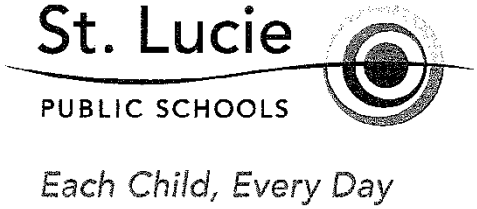
Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation

St. Lucie County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE



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Board Members
Debbie Hawley, Chairman
Dr. Donna Mills, Vice Chairman
Kathryn Hensley
Carol A. Hilson
Troy Ingersoll
Superintendent
Michael J. Lannon

May 7, 2013

David W. Martin, CPA
Auditor General
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

We have reviewed the preliminary and tentative report on the examination of full-time equivalent students and student transportation for the fiscal year ended June 30, 2012.

The preliminary and tentative report indicated instances of noncompliance that are detailed in the findings. We acknowledge the findings presented in the report, except as noted below:

Finding #31 (Ref 20503) Section 1011.62 (V)(1)(b), Florida Statutes, requires that a Matrix of Services must be completed at the time of the student's initial placement into exceptional education, and at least once every three years. An IEP and Matrix of Services were prepared for the student in question on January 14, 2011. An IEP review was convened on October 14, 2011. Because the student had a Matrix of Services on file that had been completed within the last calendar year, and because his services were consistent with his previous IEP, there was no need to complete a new form.

Finding #57 (Ref 502271): We disagree with the assertion in this finding that one teacher was not properly certified and was not properly approved to teach out-of field.
The Daniel M. Foundation is a nonprofit organization that provides services to specific students who have serious emotional and behavioral disorders. The Foundation and the District have entered into a cooperative agreement which permits public school students to attend Positive Expections Academy, which the Foundation operates.
The Academy hired a teacher who possessed certifications in various subject areas, but taught courses that required certification in Exceptional Student Education and Elementary Education. As a result, the teacher was considered an out-of-field teacher in those areas.
Section 1012.42(2), Florida Statutes, requires that when an out-of-field teacher is assigned to a class, "the parents of all students in the class shall be notified in writing of such assignment." In order to comply with this statute, the Academy sent newsletters to all parents, and the District's Teacher Certification office also sent letters to parents. Copies of this correspondence were supplied to the audit team.
Florida Administrative Code Rule 6A-1.0503 also requires that the school board or charter school governing board approve the out-of-field assignment. We supplied to the audit team a letter from the Chairman of the Board of Directors of the Daniel M. Foundation that indicates the Board was informed of the teacher's out of field status, and approved the assignment.
We believe that the school met the requirements necessary for this teacher to teach in an out-of-field assignment.

(continued)

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EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin, CPA
May 7, 2013
Page 2

Transportation Finding #6 (Ref #56): This finding indicates that three students indicated in this finding were incorrectly reported in the Hazardous Walking Ridership category. Upon further investigation of our records, we noted clerical errors that resulted in mismatches between the stop locations and the hazardous conditions. We supplied the original hazard letters with the correct location to the audit team, and ask that the funding adjustment be reconsidered.

General Comments: We have noted the auditors' findings of noncompliance as well as their recommendations. We will strengthen our procedures over FTE recordkeeping by increasing the amount of training for employees and monitoring of schools to ensure recordkeeping is up to date.

As the legal determination of the District's compliance with FTE requirements rests ultimately with the Florida Department of Education, we plan to appeal these findings to them for their further consideration.

We thank the audit team for their professionalism and assistance during the review.

Sincerely,

Michael Lannon
Superintendent

ML/tch

Cc: Tim Bargeron
Camille Hooper
Don Carter
Marla Grant
John Lynch
Sue Ranew
Marty Sanders
Bill Tomlinson
Cielo Zapata