REPORT NO. 2013-186
JUNE 2013

SEMINOLE 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

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

Member	District No.
Diane Bauer	1
Karen Almond, Vice Chair from 11-22-11	2
Deanne Schaffner, Chair to 11-21-11	3
Sylvia Pond, Vice Chair to 11-21-11	4
Dr. Tina Calderone, Chair from 11-22-11	5

Dr. Bill Vogel, Superintendent

The examination team leader was Gail S. Collier, CPA. 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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Seminole 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
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

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

TABLE OF CONTENTS

For the Fiscal Year Ended June 30, 2012

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
INDEPENDENT AUDITOR'S REPORT	1
SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS	4
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	12
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	33
NOTES TO SCHEDULES	36
STUDENT TRANSPORTATION	
INDEPENDENT AUDITOR'S REPORT	40
SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS	43
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	45
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS	50
NOTES TO SCHEDULES	51
MANAGEMENT'S RESPONSE	
EXHIBIT A – MANAGEMENT'S RESPONSE	53

EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Seminole 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-nine of the 247 students in our ESOL sample, 20 of the 192 students in our ESE Support Levels 4 and 5 sample, and 14 of the 113 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**

Noncompliance related to reported FTE resulted in 58 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.8480 but has a potential impact on the District's weighted FTE of a negative 26.3305. Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of a negative 14 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 Seminole County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $91,610 (negative 26.3305 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 SEMINOLE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole 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 Seminole 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 68 schools serving prekindergarten through twelfth grade students, reported 63,842.88 unweighted FTE for those students, and received approximately $157.6 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 $10.7 million for student transportation as part of the State funding through FEFP.

PENDING INVESTIGATION

The scope of this attestation examination did not include the District's Virtual Instruction Program (VIP). On February 7, 2013, we issued our operational audit report No. 2013-094 that focused on the administration and oversight of the State's VIPs and compliance with selected provisions in Sections 1002.45 and 1002.455, Florida Statutes. Audit procedures were performed at the Department of Education, 12 of the 67 Florida school districts (Alachua, Brevard, Broward, Calhoun, Duval, Glades, Hillsborough, Jackson, Leon, Miami-Dade, Polk, and Volusia), and 2 of the Department-approved VIP providers (K12, Inc., and PLATO Learning, Inc.). Our operational audit disclosed areas in which enhancements in VIP administrative rules, controls, and operational processes were needed to better promote and encourage accountability, compliance with controlling laws, economic and efficient operations, and the safeguarding of assets.

The Department of Education's Office of Inspector General (OIG) initiated an investigation into possible violations of applicable Florida Statutes and the contractual agreement between K12 Florida, LLC, and the District. The period of investigation was February 2012 to March 2013. The OIG's final report on this investigation was pending as of June 11, 2013.

AUDITOR GENERAL
STATE OF FLORIDA

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

DAVID W. MARTIN, CPA
AUDITOR GENERAL

PHONE: 850-488-5534
FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S REPORT
SEMINOLE 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 August 29, 2012, that the Seminole 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: 29 of the 247 students in our ESOL sample,[1] 20 of the 192 students in our ESE Support Levels 4 and 5 sample,[2] and 14 of the 113 students in our Career Education 9-12 (OJT) sample[3] 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Seminole 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 ESOL, see SCHEDULE D, Finding Nos. 1, 4, 5, 6, 9, 10, 14, 23, 26, 29, 33, 34, 35, 40, 41, 42, 46, 47, 48, 49, and 53.*

[2] *For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 7, 11, 17, 18, 19, 20, 25, 30, 37, 38, 43, 45, 50, 51, 52, 56, and 57.*

[3] *For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 15, 16, 27, 31, and 54.*

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.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[4] 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 28, 2013

[4] *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

Seminole 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 63,842.88 unweighted FTE at 68 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 (68) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (24,898) 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	66	18	19,514	210	3	48,405.2600	162.2681	21.0013
Basic with ESE Services	67	20	3,946	162	7	11,515.1000	138.8228	5.8561
ESOL	58	17	939	247	29	1,724.4700	196.8947	(19.2411)
ESE Support Levels 4 and 5	54	18	304	192	20	383.7000	134.3781	(8.4141)
Career Education 9-12	9	5	195	113	14	1,814.3500	28.6025	(2.0502)
All Programs	68	20	24,898	924	73	63,842.8800	660.9662	(2.8480)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Seminole 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 (803) 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 255 and found exceptions for 10 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.)

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

Seminole 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	5.2109	1.102	5.7424
102	Basic 4-8	2.7982	1.000	2.7982
103	Basic 9-12	12.9922	1.019	13.2391
111	Grades K-3 with ESE Services	1.3924	1.102	1.5344
112	Grades 4-8 with ESE Services	1.4699	1.000	1.4699
113	Grades 9-12 with ESE Services	2.9938	1.019	3.0507
130	ESOL	(19.2411)	1.161	(22.3389)
254	ESE Support Level 4	(8.4765)	3.550	(30.0916)
255	ESE Support Level 5	.0624	5.022	.3134
300	Career Education 9-12	(2.0502)	.999	(2.0481)
Total		(2.8480)		(26.3305)

[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

Seminole 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**	**#0021**	**#0041**	**#0111**	**Balance Forward**
101	Basic K-3	.4866	.9733	.....	1.4599
102	Basic 4-8	.....	.....	.....	.0000
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	(.5000)	.5000	.0000
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.4866)	(.8166)	.....	(1.3032)
254	ESE Support Level 4	.....	.....	(.5000)	(.5000)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	(.3433)	.0000	(.3433)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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**	**#0181**	**#0202**	**#0281**	**Balance Forward**
101	1.4599	1.2966	.....	.5268	.....	3.2833
102	.0000	.9366	.....	.....	.....	.9366
103	.0000	.....	.7249	.....	.....	.7249
111	.0000	1.2067	.....	.0400	.....	1.2467
112	.0000	.....	.....	.....	(.5000)	(.5000)
113	.0000	.....	.....	.....	.....	.0000
130	(1.3032)	(2.9599)	(.7249)	.....	.....	(4.9880)
254	(.5000)	(.5000)	.....	(.4600)	.5000	(.9600)
255	.0000	.....	.....	(.1068)	.....	(.1068)
300	.0000	.....	(.4849)	.....	.....	(.4849)
Total	(.3433)	(.0200)	(.4849)	.0000	.0000	(.8482)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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**	**#0311**	**#0401**	**#0431**	**#0491**	**Balance Forward**
101	3.2833	.....	.9733	.....	.....	4.2566
102	.9366	.....	.0500	.....	.....	.9866
103	.7249	3.5570	.....	.4853	4.7825	9.5497
111	1.2467	.....	.....	.....	.....	1.2467
112	(.5000)	(.5000)	.....	.....	.....	(1.0000)
113	.0000	.....	.....	1.0000	(.4153)	.5847
130	(4.9880)	.....	(1.0233)	(.4853)	(4.2825)	(10.7791)
254	(.9600)	(2.9804)	.....	(1.0000)	(.0847)	(5.0251)
255	(.1068)	(.0766)	.....	.....	.....	(.1834)
300	(.4849)	.....	.....	(1.0738)	(.0807)	(1.6394)
Total	(.8482)	.0000	.0000	(1.0738)	(.0807)	(2.0027)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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**	**#0531**	**#0601**	**#0621**	**#0671**	**Balance Forward**
101	4.2566	.9733	.4867	.....	.....	5.7166
102	.9866	.9733	.....	(.3812)	.2596	1.8383
103	9.5497	.....	.....	.....	.....	9.5497
111	1.2467	.....	.....	.....	.....	1.2467
112	(1.0000)	.....	.....	1.9765	.5000	1.4765
113	.5847	.....	.....	.....	.....	.5847
130	(10.7791)	(1.9466)	(.4867)	(.1088)	(.2596)	(13.5808)
254	(5.0251)	.....	.....	(1.0000)	(.5000)	(6.5251)
255	(.1834)	.....	.....	(.4865)	.....	(.6699)
300	(1.6394)	.....	.....	.....	.....	(1.6394)
Total	(2.0027)	.0000	.0000	.0000	.0000	(2.0027)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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**	**#0811**	**#0911**	**#0931**	**#9207**	**Total**
101	5.7166	(.5057)	.....	.....	.....	5.2109
102	1.8383	.9599	.....	.....	.....	2.7982
103	9.5497	.....	.5620	2.8805	.....	12.9922
111	1.2467	.0057	.....	.....	.1400	1.3924
112	1.4765	.0134	.....	.....	(.0200)	1.4699
113	.5847	.....	2.0000	.4091	.....	2.9938
130	(13.5808)	(.9733)	(1.8065)	(2.8805)	.....	(19.2411)
254	(6.5251)	(.3723)	(1.0000)	(.5791)	.....	(8.4765)
255	(.6699)	.8723	.....	.....	(.1400)	.0624
300	(1.6394)	.....	.....	(.4108)	.....	(2.0502)
Total	(2.0027)	.0000	(.2445)	(.5808)	(.0200)	(2.8480)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Seminole 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Seminole 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 33.

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.

Hamilton Elementary School (#0021)

1. [Ref. 2102] One ELL student scored English proficient on all subparts of the April 2011 CELLA test. We noted that an ELL Committee convened but did not document at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0903(2)(c)2., FAC, when recommending the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.4866	
130 ESOL	(.4866)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
English Estates Elementary School (#0041)		
2. [Ref. 4101] One PK student was incorrectly reported in Program No. 101 (Basic K-3). Only PK students who are children of students in the Teenage Parent Program are eligible to be reported in Program No. 101 (Basic K-3). We propose the following adjustment:		
101 Basic K-3	(.3500)	(.3500)
3. [Ref. 4102] One student in the February 2012 survey was incorrectly reported in Program No. 111 (Grades K-3 with ESE Services). The student had been dismissed from the ESE Program prior to the reporting survey. We propose the following adjustment:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
4. [Ref. 4103] One ELL student scored English proficient on all subparts of the March 2011 CELLA test. We noted that an ELL Committee convened but did not document at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.09022(3), FAC, when recommending the student's extended ESOL placement. We also noted that the student had a full-time schedule but was reported for less than .5000 FTE in error. We propose the following adjustment:		
101 Basic K-3	.4067	
130 ESOL	(.4000)	.0067

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
English Estates Elementary School (#0041) (Continued)		
5. [Ref. 4104] Two students were incorrectly reported in the ESOL Program in the October 2011 survey. The students had been exited from the ESOL Program on June 2, 2011, which was prior to the reporting survey. The students should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:		
101 Basic K-3	.8000	
130 ESOL	(.8000)	.0000
6. [Ref. 4105] The course schedule for one ELL student was incorrectly reported in Program No. 101 (Basic K-3) for four courses that employed ESOL strategies. These courses should have been reported in Program No. 130 (ESOL). We propose the following adjustment:		
101 Basic K-3	(.3834)	
130 ESOL	.3834	.0000
		(.3433)
Evans Elementary School (#0111)		
7. [Ref. 11101] 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 in April 2011. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Pine Crest Elementary School (#0141)		
8. [Ref. 14101] Two part-time PK students were incorrectly reported, as follows:		
a. One student was reported for an ESE course but did not begin to receive ESE services until after the February 2012 survey; consequently, the student was not eligible for FEFP funding for that course.		
b. One ESE student was incorrectly reported in Program No. 101 (Basic K-3) rather than Program No. 111 (Grades K-3 with ESE Services).		
We propose the following adjustment:		
101 Basic K-3	(.7267)	
111 Grades K-3 with ESE Services	.7067	(.0200)
9. [Ref. 14102] One ELL student scored English proficient on all subparts of the March 2011 CELLA test. We noted that an ELL Committee convened but did not document at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.09022(3), FAC, when recommending the student's extended ESOL placement. We propose the following adjustment:		
101 Basic K-3	.9733	
130 ESOL	(.9733)	.0000
10. [Ref. 14104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.4866	
130 ESOL	(.4866)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Pine Crest Elementary School (#0141) (Continued)		
11. [Ref. 14105] The *Matrix of Services* form for one ESE student was not dated; consequently, we could not determine if the *Matrix of Services* form was timely prepared (i.e., prior to the reporting survey). We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
12. [Ref. 14171] One teacher taught Language Arts courses to ELL students but earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	.9000	
102 Basic 4-8	.1500	
130 ESOL	(1.0500)	.0000
13. [Ref. 14172] One teacher was not approved by the School Board to teach ESOL out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	.1500	
102 Basic 4-8	.3000	
130 ESOL	(.4500)	.0000
		(.0200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Seminole High School (#0181)		
14. [Ref. 18101] We noted the following exceptions for two students reported in the ESOL Program: (a) an ELL Committee was not convened timely to support one student's continued ESOL placement, and (b) one student was beyond the maximum six-year period allowed for State funding of ESOL as of the February 2012 survey. We propose the following adjustment:		
103 Basic 9-12	.7249	
130 ESOL	(.7249)	.0000
15. [Ref. 18102] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.3288)	(.3288)
16. [Ref. 18103] The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours than were reported (4 hours versus 11.8 hours). We propose the following adjustment:		
300 Career Education 9-12	(.1561)	(.1561)
		(.4849)
Casselberry Elementary School (#0202)		
17. [Ref. 20202] The *Matrix of Services* form for one ESE student was missing and could not be located. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Casselberry Elementary School (#0202) (Continued)		
18. [Ref. 20203] The on-campus portion of the course schedule for one ESE student receiving both on-campus instruction (.4600 FTE in the October 2011 survey and .0668 FTE in the February 2012 survey) and homebound instruction was incorrectly reported. The on-campus instruction was reported in Program No. 111 (Grades K-3 with ESE Services) in the October 2011 survey and in Program No. 255 (ESE Support Level 5) in the February 2012 survey but should have been reported in Program No. 101 (Basic K-3) for both reporting surveys. We propose the following adjustment:		
101 Basic K-3	.5268	
111 Grades K-3 with ESE Services	(.4600)	
255 ESE Support Level 5	(.0668)	.0000
19. [Ref. 20204] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	.0400	
255 ESE Support Level 5	(.0400)	.0000
		.0000
Hopper Center (#0281)		
20. [Ref. 28101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Endeavor School (#0311)		
21. [Ref. 31101] One ESE student in our Basic with ESE Services sample was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
22. [Ref. 31171/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out of field until December 13, 2011, which was after the October 2011 survey. The teachers held certification in Emotionally Handicapped but taught courses that required certification in Physical Education, Science, and English, respectively. We propose the following adjustments:		
Ref. 31171		
103 Basic 9-12	.7971	
254 ESE Support Level 4	(.7971)	.0000
Ref. 31172		
103 Basic 9-12	1.6852	
254 ESE Support Level 4	(1.6086)	
255 ESE Support Level 5	(.0766)	.0000
Ref. 31173		
103 Basic 9-12	1.0747	
254 ESE Support Level 4	(1.0747)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Spring Lake Elementary School (#0401)		
23. [Ref. 40101] One ELL student's file did not contain adequate documentation to justify the student's continued ESOL placement beyond the initial three-year base period and an ELL Committee was not convened to support that ESOL placement until October 19, 2011, which was after the October 2011 survey. We propose the following adjustment:		
101 Basic K-3	.9733	
130 ESOL	(.9733)	.0000
24. [Ref. 40171] One teacher was not approved by the School Board to teach ESOL out of field. We propose the following adjustment:		
102 Basic 4-8	.0500	
130 ESOL	(.0500)	.0000
		.0000
Lyman High School (#0431)		
25. [Ref. 43101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
26. [Ref. 43103] An ELL Committee was not convened timely to support one student's continued ESOL placement. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Lyman High School (#0431) (Continued)		
103 Basic 9-12	.4853	
130 ESOL	(.4853)	.0000
27. [Ref. 43104] We noted the following exceptions for six Career Education 9-12 (OJT) students: (a) the timecards for five students were missing and could not be located, and (b) the timecard for one student indicated that the student was not employed and there was no documentation of any job search activities. We propose the following adjustment:		
300 Career Education 9-12	(1.0738)	(1.0738)
		(1.0738)
Lake Brantley High School (#0491)		
28. [Ref. 49101] One student was incorrectly reported in Program No. 113 (Grades 9-12 with ESE Services). The student had been dismissed from ESE in May 2011. We propose the following adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
29. [Ref. 49103] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.2632	
130 ESOL	(.2632)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Lake Brantley High School (#0491) (Continued)		
30. [Ref. 49104] One ESE student was reported in Program No. 254 (ESE Support Level 4) for a portion of the student's schedule while at Lake Brantley High School; however, the student's *Matrix of Services* form was prepared while at Endeavor School and based on the level of services offered at that school. Another *Matrix of Services* form should have been completed to reflect the actual services provided while at Lake Brantley High School. Accordingly, we propose the following adjustment:		
113 Grades 9-12 with ESE Services	.0847	
254 ESE Support Level 4	(.0847)	.0000
31. [Ref. 49105] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.0807)	(.0807)
32. [Ref. 49171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and ESOL but taught a course that also required having the Reading endorsement. Additionally, we noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	4.0193	
130 ESOL	(4.0193)	.0000
		(.0807)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Eastbrook Elementary School (#0531)		
33. [Ref. 53101] The file for one ELL student, whose ESOL anniversary dates fell on January 30, 2011 (for a fourth year), and January 30, 2012 (for a fifth year), did not contain adequate documentation to justify the student's extended ESOL placements. The student's English language proficiency was not assessed within 30 school days prior to the student's January 30, 2011, anniversary date and an ELL Committee was not convened within the 30 days prior to the student's January 30, 2012, anniversary date. We propose the following adjustment:		
102 Basic 4-8	.9733	
130 ESOL	(.9733)	.0000
34. [Ref. 53102] One ELL student scored English proficient on all subparts of the March 2011 CELLA test. We noted that an ELL Committee convened but did not document any criteria to justify the student's continued ESOL placement. We propose the following adjustment:		
101 Basic K-3	.9733	
130 ESOL	(.9733)	.0000
		.0000
Lake Orienta Elementary School (#0601)		
35. [Ref. 60101] An ELL Committee for one student was not convened timely (August 17, 2011) in recommending the student's continued ESOL placement for a fourth year (based on the student's ESOL anniversary date of January 9, 2012). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Lake Orienta Elementary School (#0601) (Continued)		
101 Basic K-3	.4867	
130 ESOL	(.4867)	.0000
		.0000

Follow-Up to Management's Response:

In his written response, the Superintendent disagrees with our Finding based on the reevaluation assessment being given before the anniversary date of entrance that qualified the student for continued placement.

However, our Finding did not question the reevaluation assessment but rather the timely convening of an ELL Committee to support the student's extended ESOL placement as defined in Rule. The Rule requires the convening of an ELL Committee no earlier than 30 days prior to the third anniversary of the student's initial enrollment date (i.e., the student's ESOL anniversary date) or January 9, 2012, for this student. However, an ELL Committee was convened on August 17, 2011, which was 85 school days prior to the student's ESOL anniversary date.

We contend that the ELL Committee was not convened timely and the student's extended ESOL placement was not adequately supported. Accordingly, our Finding stands as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Rock Lake Middle School (#0621)		
36. [Ref. 62101] A portion of the course schedule for one ESE student was incorrectly reported in Program No. 102 (Basic 4-8). The student's course schedule should have been reported entirely in ESE. We propose the following adjustment:		
102 Basic 4-8	(.4900)	
112 Grades 4-8 with ESE Services	.4900	.0000
37. [Ref. 62102] The course schedules for two ESE students receiving both on-campus instruction and homebound instruction were incorrectly reported entirely in Program No. 255 (ESE Support Level 5). The on-campus portion of the students' schedules should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.4865	
255 ESE Support Level 5	(.4865)	.0000
38. [Ref. 62103] The *Matrix of Services* form for one ESE student was not dated; consequently, we could not determine if the *Matrix of Services* form was timely prepared (i.e., prior to the reporting survey). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Rock Lake Middle School (#0621) (Continued)		
39. [Ref. 62171] One teacher was not approved by the School Board to teach ESOL out of field. We noted that the teacher was approved by the School Board to teach out of field in Reading; however, the letter notifying the parents of the teacher's out-of-field status in Reading was dated "October 2011" and we were, therefore, unable to determine its timeliness (prior to the October 2011 survey). We further noted that the parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:		
102 Basic 4-8	.1088	
130 ESOL	(.1088)	.0000
		.0000
Greenwood Lakes Middle School (#0671)		
40. [Ref. 67101] An ELL Committee for one student was convened on September 8, 2011, which was prior to the student's English language assessment on October 3, 2011. Consequently, the ELL Committee's recommendation for the student's extended ESOL placement was not adequately supported. We propose the following adjustment:		
102 Basic 4-8	.7820	
130 ESOL	(.7820)	.0000
41. [Ref. 67102] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.4888	
130 ESOL	(.4888)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Greenwood Lakes Middle School (#0671) (Continued)		
42. [Ref. 67103] Portions of the course schedules for three ELL students were incorrectly reported in Program No. 102 (Basic 4-8). The students were properly documented as taking core subject courses employing ESOL strategies and should have reported such courses in Program No. 130 (ESOL). We propose the following adjustment:		
102 Basic 4-8	(1.0112)	
130 ESOL	1.0112	.0000
43. [Ref. 67104] The *Matrix of Services* form for one ESE student was not dated; consequently, we could not determine if the *Matrix of Services* form was timely prepared (i.e., prior to the reporting survey). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Wicklow Elementary School (#0811)		
44. [Ref. 81101] Portions of the course schedules for three ESE students (one student was in our ESE Support Levels 4 and 5 sample and two students were in our Basic with ESE Services sample) were incorrectly reported in Basic Programs. The students' course schedules should have been reported entirely in ESE Programs. We propose the following adjustment:		
101 Basic K-3	(.5057)	
102 Basic 4-8	(.0134)	
111 Grades K-3 with ESE Services	.5057	
112 Grades 4-8 with ESE Services	.0134	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Wicklow Elementary School (#0811) (Continued)		
45. [Ref. 81102] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	(.3723)	
255 ESE Support Level 5	.8723	.0000
46. [Ref. 81103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.9733	
130 ESOL	(.9733)	.0000
		.0000
Winter Springs High School (#0911)		
47. [Ref. 91101] Three students in our ESOL sample were beyond the maximum six-year period allowed for State funding of ESOL in one or both of the reporting surveys. We also noted the following exceptions for two of the students: (a) an ELL Committee for one student was not convened prior to the student's extended ESOL placement for a sixth year (based on the student's anniversary date of November 16, 2011), and (b) one student was placed into an ESE Program and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:		
103 Basic 9-12	.0136	
113 Grades 9-12 with ESE Services	1.0000	
130 ESOL	(1.0136)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Winter Springs High School (#0911) (Continued)		
48. [Ref. 91102] One ELL student was absent from school during the 11-day window of the reporting survey and should not have been included with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.1189)	
130 ESOL	(.3811)	(.5000)
49. [Ref. 91103] The file for one ELL student was missing the following documentation: (a) an *ELL Student Plan;* (b) parental notification of the child's ESOL placement; and (c) the student's English language assessment. We also noted that the student's course schedule was not fully funded in the October 2011 survey (.2445 FTE reported rather than .5000 FTE). We propose the following adjustment:		
103 Basic 9-12	.6673	
130 ESOL	(.4118)	.2555
50. [Ref. 91104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		(.2445)
Hagerty High School (#0931)		
51. [Ref. 93101] One ESE student withdrew from school before the October 2011 survey and should not have been included with the survey's results. We propose the following adjustment:		
254 ESE Support Level 4	(.1700)	(.1700)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Hagerty High School (#0931) (Continued)		
52. [Ref. 93102] Two ESE students were incorrectly reported in Program No. 254 (ESE Support Level 4) for a portion of the students' schedules while at Hagerty High School based on the level of services the students received at Endeavor School. *Matrix of Services* forms should have been completed to reflect the services provided while at Hagerty High School. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.4091	
254 ESE Support Level 4	(.4091)	.0000
53. [Ref. 93103] An ELL Committee for one student was convened on August 30, 2011, which was prior to the student's English language assessment on November 19, 2011. Consequently, the recommendation for the student's extended ESOL placement was not adequately supported. We propose the following adjustment:		
103 Basic 9-12	.4208	
130 ESOL	(.4208)	.0000
54. [Ref. 93104] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.4108)	(.4108)
55. [Ref. 93171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English and held an ESOL endorsement but taught a course that required the Reading endorsement. We also noted that the parents of students were not notified of the teacher's out-of-field status. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)
Hagerty High School (#0931) (Continued)		
103 Basic 9-12	2.4597	
130 ESOL	(2.4597)	.0000
		(.5808)
Hospital and Homebound Program (#9207)		
56. [Ref. 920701] One ESE student in the Hospital and Homebound Program was reported for more homebound instruction than was provided. We propose the following adjustment:		
255 ESE Support Level 5	(.0200)	(.0200)
57. [Ref. 920702] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	(.0200)	
255 ESE Support Level 5	.0200	.0000
58. [Ref. 920771] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Early Childhood Education, Elementary Education, and Mentally Handicapped but taught a course that also required the Prekindergarten Disabilities endorsement. Additionally, we noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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 (#9207) (Continued)		
111 Grades K-3 with ESE Services	.1400	
255 ESE Support Level 5	(.1400)	.0000
		(.0200)
Proposed Net Adjustment		(2.8480)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Seminole 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 PK students who are children of students in the Teenage Parent Program are reported in Program No. 101 (Basic K-3); (2) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than the individual students' ESOL anniversary dates; (3) students who are assessed English proficient are referred to an ELL Committee timely to that assessment and the ELL Committee considers the ESOL placement criteria specified by State Board of Education Rule 6A-6.0903(2)(c)2., FAC, for students within their first three years (continued) and State Board of Education Rule 6A-6.0922(3), FAC, for students beyond the three-year period (extended) and documents at least two of the five ESOL placement criteria in these Rules when recommending the students' continued or extended ESOL placements; (4) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (5) 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, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (6) ESE students in ESE Support Levels 4 and 5 are reported in accordance with the students' *Matrix of Services* forms that are properly completed; (7) when appropriate, ESE students' schedules are reported entirely in ESE Programs; (8) the instructional minutes reported for ESE students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and time authorized on the students' IEPs; (9) *Matrix of Services* forms are reviewed or updated when the students' IEPs are prepared; (10) students who are receiving both on-campus instruction and homebound instruction are reported in the correct program for their on-campus instruction; (11) students in Career Education 9-12 (OJT) are reported in accordance with the students' time worked as documented on their timecards that are accurately completed, signed, and retained in readily-accessible files; (12) only students who are in membership and in attendance at least 1 day during the 11-day survey window are reported for FEFP funding; (13) teachers are either properly certified, or if out of field, are timely approved by the School Board to teach out of field; (14) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (15) ESOL teachers earn their in-service training points in accordance with the teachers' in-service training timelines.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Seminole 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

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.

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

Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Seminole 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)

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

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.

Seminole 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 Seminole County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole 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 Seminole County.

For the fiscal year ended June 30, 2012, the District operated 68 schools serving prekindergarten through twelfth grade students, reported 63,842.88 unweighted FTE, and received approximately $157.6 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.

Seminole 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.

Seminole 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:

Seminole 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. Hamilton Elementary School	1
2. English Estates Elementary School	2 through 6
3. Evans Elementary School	7
4. Pine Crest Elementary School	8 through 13
5. Seminole High School	14 through 16
6. Casselberry Elementary School	17 through 19
7. Hopper Center	20
8. Endeavor School	21 and 22
9. Spring Lake Elementary School	23 and 24
10. Lyman High School	25 through 27
11. Lake Brantley High School	28 through 32
12. Idyllwilde Elementary School	NA
13. Eastbrook Elementary School	33 and 34
14. Lake Orienta Elementary School	35
15. Rock Lake Middle School	36 through 39
16. Greenwood Lakes Middle School	40 through 43
17. Wicklow Elementary School	44 through 46
18. Winter Springs High School	47 through 50
19. Hagerty High School	51 through 55
20. Hospital and Homebound Program	56 through 58

AUDITOR GENERAL
STATE OF FLORIDA

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

DAVID W. MARTIN, CPA
AUDITOR GENERAL

PHONE: 850-488-5534
FAX: 850-488-6975

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

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

We have examined management's assertion, included in its representation letter dated August 29, 2012, that the Seminole 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

In our opinion, the Seminole 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 noncompliance with the State requirements mentioned above. We considered this 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] The noncompliance mentioned above, while indicative of certain control deficiencies,[1] is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULES F and G.

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

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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.*

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 28, 2013

SCHEDULE F

Seminole 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 (857) 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 (57,627) 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	1,296
IDEA (K-12), Unweighted	176
IDEA (PK), Weighted	116
IDEA (PK), Unweighted	127
Teenage Parents and Infants	12
Hazardous Walking	618
Two Miles or More	55,226
Center to Center (IDEA), Unweighted	21
Center to Center (CTE and Dual Enrollment)	35
Total	57,627

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)

Seminole 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 463 of the 57,627 students reported as being transported by the District.		19	(7)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 8 students.	_	8	(7)
Total	(2)	27	(14)

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

Seminole 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. The Seminole 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 50.

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. 59] One bus in both the October 2011 and February 2012 surveys was incorrectly reported under two different bus numbers; consequently, the number of buses was overreported by one bus in each survey. We propose the following adjustments:	
October 2011 Survey	
Number of Buses in Operation (1)	
February 2012 Survey	
Number of Buses in Operation (1) (2)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Seminole 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] We reviewed the reported ridership during our general tests of student transportation and noted that one PK student was reported in the Two Miles or More ridership category; however, PK students are ineligible for this ridership category. We determined that the student should have been reported in the IDEA (PK), Unweighted ridership category. We propose the following adjustment:		
October 2011 Survey		
90 Days in Term		
IDEA (PK), Unweighted	1	
Two Miles or More	(1)	0
3. [Ref. 52] In our general tests of student transportation, we examined the reported ridership and noted that seven students were reported for State transportation funding but did not have a matching demographic record in the State FTE database. The students were either home schooled or not enrolled and, as a result, were not eligible for State transportation funding. Accordingly, we propose the following adjustments:		
October 2011 Survey		
90 Days in Term		
Two Miles or More	(5)	
February 2012 Survey		
90 Days in Term		
Two Miles or More	(2)	(7)
4. [Ref. 53] Eight students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. Seven of the eight students lived two miles or more from school and should have been reported in the Two Miles or More ridership category. The remaining student was not an ESE student and lived less than two miles from school; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Seminole 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		
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(7)	
Two Miles or More	6	(1)

5. [Ref. 54] One student in our sample was incorrectly reported in the Teenage Parents and Infants ridership category in the October 2011 survey. The student was not enrolled in that program until January 2012; however, the student lived more than two miles from school and was eligible to be reported in the Two Miles or More ridership category. We propose the following adjustment:

October 2011 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	
Two Miles or More	1	0

6. [Ref. 55] One student in our sample was incorrectly reported in the Center to Center (IDEA) Unweighted ridership category. The student was not an ESE student but was a dual-enrolled student and should have been reported in the Center to Center (CTE and Dual Enrollment) ridership category. We propose the following adjustment:

October 2011 Survey		
90 Days in Term		
Center to Center (IDEA), Unweighted	(1)	
Center to Center (CTE and Dual Enrollment)	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Seminole 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. 56] Two students in our sample were incorrectly reported in an IDEA-Weighted ridership category in the February 2012 survey, as follows:

a. One student had an IEP that indicated three of the five criteria for IDEA-Weighted classification (medical need for air conditioning, an aide or monitor, and a shortened day schedule). However, there was no prescription on file for the air conditioning need and a note was attached to the IEP indicating that the shortened day (which was not supported by the student's schedule) and the monitor were to be removed from the IEP. We determined that the student was eligible for reporting in the IDEA (K-12), Unweighted ridership category.

b. The other student's IEP did not indicate that the student met at least one of the five criteria required for IDEA-Weighted classification; consequently, the student should have been reported in the IDEA (PK), Unweighted ridership category.

We propose the following adjustment:

February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0

8. [Ref. 57] Six students in our sample were not enrolled in school during the July 2011 survey; consequently, these students were not in membership and should not have been reported for State transportation funding. We propose the following adjustment:

July 2011 Survey		
3 Days in Term		
IDEA (K-12), Weighted	(6)	(6)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Seminole 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. 58] One student in our sample was incorrectly reported in the Hazardous Walking ridership category in the June 2012 survey. The student lived two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustment:		
June 2012 Survey		
14 Days in Term		
Hazardous Walking	(1)	
Two Miles or More	1	0
Proposed Net Adjustment		(14)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Seminole 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) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; (2) only ESE students whose need for special transportation services has been properly documented on the students' IEPs are reported in IDEA-Weighted ridership categories; (3) students are reported in ridership categories that are appropriate for the students' grade levels; (4) students are reported only if they were in membership in school during the survey week and were transported at least 1 day during the 11-day survey window; (5) the number of buses in operation is correctly reported; and (6) transportation personnel review the District database for completeness and verify that all students have matching demographics to support that the students are properly enrolled and are otherwise eligible for State transportation.

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.

Seminole 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 Seminole County

For the fiscal year ended June 30, 2012, the District received approximately $10.7 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	45	803
October 2011	381	28,337
February 2012	381	27,756
June 2012	50	731
Total	857	57,627

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

Seminole 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

Seminole County
Public Schools

WALT GRIFFIN, Ed.D.
Superintendent

Educational Support Center
400 E. Lake Mary Boulevard
Sanford, Florida 32773-7127
Phone: (407) 320-0004
Fax: (407) 320-0281

SCHOOL BOARD

Karen Almond
Chairman

DeDe Schaffner
Vice Chairman

Diane Bauer
Board Member

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May 28, 2013

Mr. David W. Martin
Auditor General
Room 476A; Claude Pepper Bldg.
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: J. David Hughes, Section 241

Dear Mr. Martin:

A review of the draft report titled "Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation", delivered to my office on May 3, 2013, has been completed by staff of Seminole County Public Schools (SCPS). This letter is in response to your preliminary draft, the aforementioned report. We understand that the recent FTE audit of fiscal year ending in 2012 found that the Seminole County District School Board complied with State requirements found 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. We acknowledge that you found areas of material noncompliance with 30 of the 247 student records in the ESOL sample, 20 of the 192 student records in the ESE Support Levels 4 and 5 sample, and 14 of the 113 student records in the Career Education 9-12 (OJT) sample. The audit of 2011-12 data resulted in identifying three primary areas where there were reporting and/or record deficiencies; these areas included 1) ESOL student records in the selected sample, 2) ESE student records in the selected sample, and 3) Career Education (OJT) student records in the selected sample. In addition, the audit resulted in identifying teachers in the sample population who did not meet State requirements governing certification and errors in reporting of student transportation. We will address each of these areas, both in general terms and specific detail, as part of our response. Details related to data reporting or records management errors in ESOL, ESE and OJT will include district-based solutions to reduce or eliminate future discrepancies as part of the district's data quality campaign.

1. **General Reporting Errors and Records Management Discrepancies.** SCPS continues to use a *Continuous Improvement Model* (CIM) to assist with identifying and correcting data deficiencies within the organization. The model includes 5 basic steps: identify specific data discrepancies, define potential solutions, implement selected solution, monitor data quality, and evaluate effectiveness of the change. The CIM practice was enhanced at the beginning of the 2012-13 fiscal year with the addition of an administrator in charge of the district's new data quality campaign. The goal of the SCPS data quality campaign is to provide actionable data; the inherent nature of these data is accuracy and timeliness. The school district has completed its first year of evaluating current processes and documentation, identifying areas of weaknesses, and correcting these areas while at the same time improving consistency throughout the district in terms of data collection, entry, and maintenance as well as strengthening proper communication among all stakeholders. All areas noted in your recent review of sample student records are focal points in the system for improving data quality.

2. **ESE Program.** SCPS agrees with all of the findings in the ESE program. Your report noted discrepancies with ESE program related data ranging from missing or incomplete files to students not reported in accordance with their *Matrix of Services* forms. As noted in the audit of 2008-09, SCPS designed and implemented a documentation and compliance software application during the 2009-10 school year. Your findings of 2011-12 records coincided with the third year of use of the compliance system implemented in 2009-10. The district continues to improve on the system and, consequently, has identified areas related to processes and training in need of enhancement or, in some cases, complete redesign. The root cause of errors in some of your findings, such as those noted in Ref. #s 11101, 14105, 20202, 20204, 28101, 31101, 43101, 62103, 67104, 81102, and 91104, occurred due to training weaknesses, primarily in the area of records management and retention protocol. Other findings, such as those noted in 49101, 62101, 62102, 81101, 91101, 93101,

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

93102, and 920701, were mostly related to data entry errors. Whether the errors were related to records management/retention issues or data entry discrepancies, each will be addressed through additional training and/or process revisions. The district's Exceptional Student Support Services (ESSS) Department has already required additional training for those personnel responsible for ensuring that records of ESE students are kept up-to-date, are complete, and are maintained in accordance with both the district's and state's records management policies. Training for data entry personnel is an ongoing process that is continually monitored by the district. A new student system was implemented in 2011-12 and some errors may have been a result of becoming acclimated to the new system, especially in the area of state reporting requirements. This area of concern is gradually decreasing in scope as users become familiar with the new system and obsolete processes are updated or discontinued.

3. **Career Education Program.** SCPS agrees with the findings in the Career Education program. Exceptions found in the 2011-12 fiscal year ranged from missing timecards to reporting more hours than those indicated as being "worked" on the timecard. The district implemented an annual review process with teachers of OJT students five years ago. This process has significantly improved recordkeeping in the OJT program. However, improvement is still needed in order to reach the district's goal of a perfect audit in the OJT program. Future plans include collection of copies of timecards at the end of the *Membership Week* for both Surveys 2 and 3. The district will perform an internal quality review of timecards and maintain the documents for upcoming audits. This should eliminate any future instances of missing timecards while providing quick identification of discrepancies in recordkeeping practices at the school level.

4. **Transportation.** SCPS agrees with your Transportation findings on all points. Data reporting and accuracy problems specific to transportation involved students who live within two miles of the school and receive transportation but are not state funded, incorrect or outdated IEPs, and students reported incorrectly in *Hazardous Walking* zones.

   The new student system implemented in the district in 2011-12 should help reduce transportation reporting errors. In addition to data quality improvements provided by the student system, the district's transportation department will begin conducting quality assurance checks on random samples of their data on an annual basis.

5. **ESOL/ELL.** SCPS does not agree with all of the findings in this audit. The following are the findings that we disagree with based on our approved ESOL Handbook and state rulings as cited in the below responses.

   A. **Ref. 60101** - An ELL committee for one student was not convened timely (August 17, 2011) in recommending the student's continued ESOL placement for a fourth year (based on the student's ESOL anniversary date of January 8, 2012).
      1) **Response: Disagree**. The student had a meeting at the beginning of the year as stated by NCLB. The re-eval exam was given before the anniversary date of entrance that qualified the student for continued placement. It was noted on the Parent Notification Form, 774, as per the documentation. In addition it was also noted on the ELL Green Folder.

Seminole County Public Schools would like to thank Ms. Gail Collier for her effort in providing a fair and reliable audit. Ms. Collier presented clear examples in her report of the deficiencies found during the audit. SCPS will continue to consider the FEFP/FTE Audit as an opportunity to improve the quality of its data used internally and reported to the Department of Education. If you have questions please don't hesitate contacting my office.

Sincerely,

Walt Griffin

Walt Griffin, Ed. D
Superintendent