STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2016-193
May 2016

MARION COUNTY
DISTRICT SCHOOL BOARD

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

For the Fiscal Year Ended
June 30, 2015

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, George D. Tomyn was Superintendent and the following individuals served as Board members:

Board Member	District No.
Nancy Stacy	1
Carol Ely, Vice Chair from 11-18-14	2
Bobby L. James, Chair to 11-17-14	3
Angie Boynton, Vice Chair to 11-17-14, Chair from 11-18-14	4
Ronald B. Crawford to 11-17-14	5
Kelly King from 11-18-14	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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) 412-2971.

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

www.myflorida.com/audgen

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

State of Florida Auditor General

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

MARION COUNTY DISTRICT SCHOOL BOARD

TABLE OF CONTENTS

Page No.

SUMMARY i

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT 1

SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS

- Reported FTE 4
- Schools and Students 4
- Teachers 5
- Proposed Adjustments 5

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE STUDENT ENROLLMENT 6

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL 7

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS

- Overview 12
- Findings 12

SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS 28

NOTES TO SCHEDULES 31

INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION 34

SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS 36

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS

- Overview 38
- Findings 38

SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS 41

NOTES TO SCHEDULES 42

MANAGEMENT'S RESPONSE 43

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Marion County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015:

- We noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 44 of the 264 students in our ESOL test, 25 of the 68 students in our ESE Support Levels 4 and 5 test, and 14 of the 108 students in our Career Education 9-12 test. Of the 264 students in our ESOL test, 1 (less than 1 percent) attended a charter school and 1 of the 44 students (2 percent) with exceptions attended a charter school. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 56 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.8697 (negative 2.8697 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 16.4278 (negative 16.3869 is applicable to District schools other than charter schools and negative .0409 is applicable to charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of a negative 25 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is a negative $66,233 (negative 16.4278 times $4,031.77), of which a negative $66,068 is applicable to District schools other than charter schools and a negative $165 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Marion County, Florida. Those services are provided primarily to prekindergarten through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Marion County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2015, State funding through the FEFP was provided to the District for 58 District schools other than charter schools, 4 charter schools, 3 District cost centers, and 2 virtual education cost centers serving prekindergarten through 12th-grade students. The District reported 41,668.19 unweighted FTE as recalibrated for those students that included 469.24 unweighted FTE as recalibrated for charter school students and received approximately $145 million in State funding through the FEFP.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap.

The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 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 2 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $10.1 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

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

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

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

INDEPENDENT AUDITOR'S REPORT
ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Marion County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. 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 2014-15* 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 with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion 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.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Marion County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[1] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment is presented in *SCHEDULES A, B, C*, and *D*.

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

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

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,

Sherrill F. Norman, CPA
Tallahassee, Florida
May 19, 2016

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., 4., and 5.) For the fiscal year ended June 30, 2015, the Marion County District School Board (District) reported to the Department of Education 41,668.19 unweighted FTE as recalibrated for those students that included 469.24 unweighted FTE as recalibrated for charter school students at 58 District schools other than charter schools, 4 charter schools, 3 District cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (67) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (19,791) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data included only those students who participated in on-the-job training.

We noted the following material noncompliance: 44 of the 264 students in our ESOL test,[2] 25 of the 68 students in our ESE Support Levels 4 and 5 test,[3] and 14 of the 108 students in our Career Education 9-12 test[4] had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. Of the 264 students in our ESOL test, 1 (less than 1 percent) attended a charter school and 1 of the 44 students (2 percent) with exceptions attended a charter school. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

[2] For ESOL students, the material noncompliance is composed of Findings 1, 3, 6, 7, 8, 11, 12, 13, 14, 15, 19, 25, 26, 27, 33, 34, 35, 37, 40, 41, 42, 43, 44, 46, 47, 48, 52, 53, 55, and 56 on *SCHEDULE D*.

[3] For ESE Support Levels 4 and 5 students, the material noncompliance is composed of Findings 2, 10, 16, 21, 24, 31, 32, 38, 45, 49, 50, and 51 on *SCHEDULE D*.

[4] For Career Education 9-12 students, the material noncompliance is composed of Findings 17, 18, 23, 36, and 39 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students with Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	65	20	15,386	223	2	30,733.2600	167.9121	17.6483
Basic with ESE Services	65	18	3147	146	6	8,177.1500	123.0950	4.9597
ESOL	51	18	984	264	44	1,221.0800	169.9364	(20.4215)
ESE Support Levels 4 and 5	36	10	99	68	25	203.1300	43.0582	(3.4346)
Career Education 9-12	12	4	175	108	14	1,333.5700	25.6108	(1.6216)
All Programs	67	20	19,791	809	91	41,668.1900	529.6125	(2.8697)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (526 of which 520 are applicable to District schools other than charter schools and 6 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to English Language Learner (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 188 and found exceptions for 4. Of the 188 teachers included in our test, 3 (2 percent) taught at charter schools and none of the teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	2.9376	1.126	3.3077
102	Basic 4-8	6.3763	1.000	6.3763
103	Basic 9-12	8.0484	1.004	8.0806
111	Grades K-3 with Exceptional Student Education (ESE) Services	3.5953	1.126	4.0483
113	Grades 9-12 with ESE Services	1.3644	1.004	1.3699
130	English for Speakers of Other Languages (ESOL)	(20.1355)	1.147	(23.0954)
254	ESE Support Level 4	(1.7249)	3.548	(6.1199)
255	ESE Support Level 5	(1.7097)	5.104	(8.7263)
300	Career Education 9-12	(1.6216)	1.004	(1.6281)
	Subtotal	(2.8697)		(16.3869)

Charter Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
103	Basic 9-12	.2860	1.004	.2871
130	ESOL	(.2860)	1.147	(.3280)
	Subtotal	.0000		(.0409)

Total of Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	2.9376	1.126	3.3077
102	Basic 4-8	6.3763	1.000	6.3763
103	Basic 9-12	8.3344	1.004	8.3677
111	Grades K-3 with ESE Services	3.5953	1.126	4.0483
113	Grades 9-12 with ESE Services	1.3644	1.004	1.3699
130	ESOL	(20.4215)	1.147	(23.4234)
254	ESE Support Level 4	(1.7249)	3.548	(6.1199)
255	ESE Support Level 5	(1.7097)	5.104	(8.7263)
300	Career Education 9-12	(1.6216)	1.004	(1.6281)
	Total	(2.8697)		(16.4278)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

		Proposed Adjustments (1)			
No.	**Program**	**#0091**	**#0172**	**#0211**	**Balance Forward**
101	Basic K-3	.....	.....	.3752	.3752
102	Basic 4-8	.8204	.8568	1.5721	3.2493
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with Exceptional Student Education (ESE) Services	(.0404)	.....	.....	(.0404)
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	English for Speakers of Other Languages (ESOL)	(.8204)	(.8568)	(2.4473)	(4.1245)
254	ESE Support Level 4	(.1316)	.....	.....	(.1316)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	.....	.0000
Total		(.1720)	.0000	(.5000)	(.6720)

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

No.	Brought Forward	Proposed Adjustments (1) #0281	#0351	#0401	#0471	Balance Forward
101	.3752	.....	.....	.....	.....	.3752
102	3.2493	1.4994	.....	.8354	(.2669)	5.3172
103	.0000	.....	2.1661	.....	.....	2.1661
111	(.0404)	.....	.....	.....	.....	(.0404)
113	.0000	.....	.3332	.....	.....	.3332
130	(4.1245)	(.9996)	(2.2491)	(.8354)	.....	(8.2086)
254	(.1316)	.....	.....	.....	.7669	.6353
255	.0000	(.4998)	(.2502)	.....	(.5000)	(1.2500)
300	.0000	.....	(.8087)	.....	.....	(.8087)
Total	(.6720)	.0000	(.8087)	.0000	.0000	(1.4807)

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

No.	Brought Forward	Proposed Adjustments (1) #0501	#0551	#0571	#0621	Balance Forward
101	.3752	.....	.....	.....	.....	.3752
102	5.3172	.....	.....	.2387	.....	5.5559
103	2.1661	.8676	.....	.....	.....	3.0337
111	(.0404)	.....	.7990	1.2277	.7726	2.7589
113	.3332	.5715	.....	.....	.....	.9047
130	(8.2086)	(.8676)	(.7990)	(1.5068)	(.7726)	(12.1546)
254	.6353	(.5000)	.....	.....	.....	.1353
255	(1.2500)	.....	.....	.....	.....	(1.2500)
300	(.8087)	(.2486)	.....	.....	.....	(1.0573)
Total	(1.4807)	(.1771)	.0000	(.0404)	.0000	(1.6982)

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

No.	Brought Forward	Proposed Adjustments (1) #0651	#0661	#0701	#0731	Balance Forward
101	.3752	.....	.....	.....	2.5624	2.9376
102	5.5559	.....	.....	.....	.8204	6.3763
103	3.0337	.....	1.4248	2.8899	.....	7.3484
111	2.7589	.7882	.....	.....	.0482	3.5953
113	.9047	.....	.....	.4597	.....	1.3644
130	(12.1546)	.....	(1.4248)	(2.8899)	(2.8828)	(19.3521)
254	.1353	(.9999)	.....	.....	(.8399)	(1.7045)
255	(1.2500)	.....	.....	(.4597)	.....	(1.7097)
300	(1.0573)	.....	(.4045)	(.1598)	.....	(1.6216)
Total	(1.6982)	(.2117)	(.4045)	(.1598)	(.2917)	(2.7659)

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

		Proposed Adjustments (1)				
No.	**Brought Forward**	**#0741**	**#7004**	**#9690***	**#9736**	**Total**
101	2.9376	.....	.....	.....	.....	2.9376
102	6.3763	.....	.....	.....	.....	6.3763
103	7.3484	.....	.0000	.2860	.7000	8.3344
111	3.5953	.....	.....	.....	.....	3.5953
113	1.3644	.....	.....	.....	.....	1.3644
130	(19.3521)	.....	(.0834)	(.2860)	(.7000)	(20.4215)
254	(1.7045)	(.0204)	.....	.....	.....	(1.7249)
255	(1.7097)	.....	.....	.....	.....	(1.7097)
300	(1.6216)	.....	.....	.....	.....	(1.6216)
Total	(2.7659)	(.0204)	(.0834)	.0000	.0000	(2.8697)

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Marion County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.	

Belleview Elementary School (#0091)

1. [Ref. 9101] There was no documentation to support that the parents of one English Language Learner (ELL) student had been invited to the ELL Committee meeting to consider the student's continued ESOL placement beyond 3 years from the student's Date Entered United States School (DEUSS). We propose the following adjustment:

102 Basic 4-8	.8204	
130 ESOL	(.8204)	.0000

2. [Ref. 9102] The course schedules for five prekindergarten (PK) ESE students (one student was in our Basic with ESE Services test and four students were in our ESE Support Levels 4 and 5 test) were incorrectly reported for more instructional minutes than were provided as follows:

Findings		Proposed Net Adjustments (Unweighted FTE)

Belleview Elementary School (#0091) (Continued)

a. Two students (one student was in the October 2014 and February 2015 reporting survey periods and one student was in the February 2015 reporting survey period) were provided a total of 900 instructional minutes per reporting survey period for a total of 2,700 instructional minutes or .9000 FTE but were reported for a total of 2,940 instructional minutes or .9811 FTE.

b. Three students (one student was in the October 2014 and February 2015 reporting survey periods and two students were in the February 2015 reporting survey period) were provided a total of 925 instructional minutes per reporting survey period for a total of 3,700 instructional minutes or 1.2336 FTE but were reported for a total of 3,970 instructional minutes or 1.3245 FTE.

We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0404)	
254 ESE Support Level 4	(.1316)	(.1720)
		(.1720)

Dunnellon Middle School (#0172)

3. [Ref. 17201] There was no documentation to support that the parents of two ELL students had been invited to the ELL Committee meetings to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	.5712	
130 ESOL	(.5712)	.0000

4. [Ref. 17270] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, Florida Administrative Code, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2856	
130 ESOL	(.2856)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Fessenden Elementary School (#0211)

5. [Ref. 21101] One Basic student withdrew from school on February 5, 2015, which was before the February 2015 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)

6. [Ref. 21102] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

101 Basic K-3	.8752	
130 ESOL	(.8752)	.0000

7. [Ref. 21103] The *ELL Student Plan* for one student enrolled in the ESOL Program was signed but did not indicate the date it was signed as being completed. Consequently, we were unable to determine if the *ELL Student Plan* was prepared prior to the reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.8818	
130 ESOL	(.8818)	.0000

8. [Ref. 21105] We noted the following exceptions for one student enrolled in the ESOL Program: (a) the student's English language proficiency was not assessed and an ELL Committee was not convened by October 1 prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS; (b) there was no documentation to support that the parents had been invited to the ELL Committee meeting; and (c) the student's file did not contain an *ELL Student Plan* covering the October 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4376	
130 ESOL	(.4376)	.0000

9. [Ref. 21170] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until April 28, 2015, which was after the February 2015 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-field status until March 3, 2015. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)

Fessenden Elementary School (#0211) (Continued)

102 Basic 4-8	.2527	
130 ESOL	(.2527)	.0000
		(.5000)

Lake Weir Middle School (#0281)

10. [Ref. 28101] One student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was provided only on-campus instruction and should have been reported in Program No. 102 (Basic 4-8) for that instruction. We propose the following adjustment:

102 Basic 4-8	.4998	
255 ESE Support Level 5	(.4998)	.0000

11. [Ref. 28102] There was no documentation to support that the parents of one ELL student had been invited to the ELL Committee meeting to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.6664	
130 ESOL	(.6664)	.0000

12. [Ref. 28103] An ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years. We propose the following adjustment:

102 Basic 4-8	.3332	
130 ESOL	(.3332)	.0000
		.0000

Forest High School (#0351)

13. [Ref. 35102] The files for two ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	1.4161	
130 ESOL	(1.4161)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Forest High School (#0351) (Continued)

14. [Ref. 35103] We noted the following exceptions for one student enrolled in the ESOL Program: (a) an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS; (b) there was no documentation to support that the parents had been invited to the ELL Committee meeting; and (c) the student's file did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.4998	
130 ESOL	(.4998)	.0000

15. [Ref. 35104] The course schedule for one ESE student in our ESOL test incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3332	
130 ESOL	(.3332)	.0000

16. [Ref. 35105] One student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program prior to the October 2014 reporting survey period and the student's on-campus instruction should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.2502	
255 ESE Support Level 5	(.2502)	.0000

17. [Ref. 35106] Five Career Education 9-12 students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.5247)	(.5247)

18. [Ref. 35107] The timecards for 2 Career Education 9-12 students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2840)	(.2840)
		(.8087)

Findings		Proposed Net Adjustments (Unweighted FTE)

Stanton-Weirsdale Elementary School (#0401)

19. [Ref. 40101] There was no documentation to support that the parents of one ELL student had been invited to the ELL Committee meeting to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8354	
130 ESOL	(.8354)	.0000
		.0000

Hillcrest School (#0471)

20. [Ref. 47101] The course schedule for one ESE student in our Basic test incorrectly included a portion of the student's instructional time in Program No. 102 (Basic 4-8). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

102 Basic 4-8	(.2669)	
254 ESE Support Level 4	.2669	.0000

21. [Ref. 47102] 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	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

Lake Weir High School (#0501)

22. [Ref. 50101] The course schedule for one ESE student in our Basic with ESE Services test incorrectly included a portion of the student's instructional time in Program No. 300 (Career Education 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0715	
300 Career Education 9-12	(.0715)	.0000

23. [Ref. 50102] Two Career Education 9-12 students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.1771)	(.1771)

Findings		Proposed Net Adjustments (Unweighted FTE)

Lake Weir High School (#0501) (Continued)

24. [Ref. 50103] One ESE student was incorrectly reported in Program No. 254 (ESE Support Level 4) based on the student's previous placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program prior to the February 2015 reporting survey period and the student's on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

25. [Ref. 50104] There was no documentation to support that the parents of two ELL students had been invited to the ELL Committee meetings to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.8676	
130 ESOL	(.8676)	.0000
		(.1771)

Shady Hill Elementary School (#0551)

26. [Ref. 55101] The course schedule for one ESE student in our ESOL test incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

111 Grades K-3 with ESE Services	.7990	
130 ESOL	(.7990)	.0000
		.0000

Sunrise Elementary School (#0571)

27. [Ref. 57101] The course schedules for three ESE students in our ESOL test incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.2681	
130 ESOL	(1.2681)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Sunrise Elementary School (#0571) (Continued)

28. [Ref. 57102] The course schedule for one PK ESE student was incorrectly reported for the October 2014 and February 2015 reporting survey periods. The student was provided a total of 1,800 instructional minutes or .6000 FTE but was reported for a total of 1,920 instructional minutes or .6404 FTE. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0404)	(.0404)

29. [Ref. 57170] One teacher taught a Primary Language Arts class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until January 13, 2015, which was after the October 2014 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status until November 4, 2014, which was after the October 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2387	
130 ESOL	(.2387)	.0000
		(.0404)

Romeo Elementary School (#0621)

30. [Ref. 62101] The course schedule for one ESE student in our Basic with ESE Services test incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

111 Grades K-3 with ESE Services	.7726	
130 ESOL	(.7726)	.0000
		.0000

College Park Elementary School (#0651)

31. [Ref. 65101] The course schedules for five PK ESE students (one student was in our Basic with ESE Services test and four students were in our ESE Support Levels 4 and 5 test) were incorrectly reported for more instructional minutes than were provided as follows:

Findings		Proposed Net Adjustments (Unweighted FTE)

College Park Elementary School (#0651) (Continued)

a. One student in the February 2015 reporting survey period was provided a total of 900 instructional minutes or .3000 FTE but was reported for a total of 990 instructional minutes or .3303 FTE.

b. Four students in the October 2014 and February 2015 reporting surveys were provided a total of 925 instructional minutes per reporting survey period for a total of 7,400 instructional minutes or 2.4672 FTE but were reported for a total of 7,940 instructional minutes or 2.6486 FTE. In addition, one of the above students was not reported in accordance with the student's *Matrix of Services* form covering the February 2015 reporting survey.

We propose the following adjustment:

111 Grades K-3 with ESE Services	.2882	
254 ESE Support Level 4	(.4999)	(.2117)

32. [Ref. 65102] The *Matrix of Services* form for one ESE student, who earned .5000 FTE, incorrectly included three Special Consideration points that were designated for PK students who earned less than .5000 FTE during a reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.2117)

Belleview High School (#0661)

33. [Ref. 66101] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	(.1428)	.0000

34. [Ref. 66102] The files for three ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the October 2014 and February 2015 reporting survey periods. In addition, an ELL Committee was not convened within 30 school days prior to one of the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Belleview High School (#0661) (Continued)		
103 Basic 9-12	.6426	
130 ESOL	(.6426)	.0000

35. [Ref. 66103] The parents of one ELL student were not notified of their child's placement in the ESOL Program until November 6, 2014, which was after the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	(.1428)	.0000

36. [Ref. 66104] Four Career Education 9-12 students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.4045)	(.4045)

37. [Ref. 66105] There was no documentation to support that the parents of three ELL students had been invited to the ELL Committee meetings to consider the students' continued ESOL placement beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.4966	
130 ESOL	(.4966)	.0000
		(.4045)

West Port High School (#0701)

38. [Ref. 70101] 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	.4597	
255 ESE Support Level 5	(.4597)	.0000

39. [Ref. 70102] One Career Education 9-12 student was reported for more work hours than were supported by the student's timecards. We propose the following adjustment:

300 Career Education 9-12	(.1598)	(.1598)

Findings		Proposed Net Adjustments (Unweighted FTE)

West Port High School (#0701) (Continued)

40. [Ref. 70103/04] We noted the following exceptions for two ELL students enrolled in the ESOL Program: (a) ELL Committees were convened to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS; however, the ELL Committee forms were not dated and we were unable to determine that the meetings were held timely to the reporting survey dates; (b) there was no documentation to support that the parents of the two students had been invited to the ELL Committee meetings; and (c) the *ELL Student Plan* did not identify all the courses (one student – Ref. 70103) or identified only Language Arts that were to employ ESOL strategies (one student – Ref. 70104) and this student's *ELL Student Plan* was dated February 9, 2015, which was after the October 2014 reporting surveys period (Ref. 70104). We propose the following adjustment:

Ref. 70103		
103 Basic 9-12	.1666	
130 ESOL	(.1666)	.0000
Ref. 70104		
103 Basic 9-12	.3332	
130 ESOL	(.3332)	.0000

41. [Ref. 70105] The files for two ELL students enrolled in the ESOL Program did not contain an *ELL Student Plan* covering the October 2014 reporting survey period for one student and the October 2014 and February 2015 reporting survey periods for the other student. We propose the following adjustment:

103 Basic 9-12	.6664	
130 ESOL	(.6664)	.0000

42. [Ref. 70106] There was no documentation to support that the parents of two ELL students had been invited to the ELL Committee meetings to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.4742	
130 ESOL	(.4742)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

West Port High School (#0701) (Continued)

43. [Ref. 70107] We noted the following exceptions for two ELL students enrolled in the ESOL Program: (a) ELL Committees were convened to consider the students' ESOL placement beyond 3 years from the students' DEUSS; however, the ELL Committee forms were not dated and we were unable to determine that the meetings were held timely to the reporting survey periods; (b) there was no documentation to support the parents had been invited to the ELL Committee meetings; and (c) the *ELL Student Plans* were signed but did not indicate the dates they were signed as being completed. Consequently, we were unable to determine if the *ELL Student Plans* were prepared prior to the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	.9996	
130 ESOL	(.9996)	.0000

44. [Ref. 70108] We noted the following exceptions for one ELL student enrolled in the ESOL Program: (a) the student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS; (b) there was no documentation to support that the parents had been invited to the ELL Committee meeting; and (c) the student's file did not contain an *ELL Student Plan* covering the February 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2499	
130 ESOL	(.2499)	.0000
		(.1598)

Marion Oaks Elementary School (#0731)

45. [Ref. 73101] The course schedules for seven PK ESE students (six students were in our ESE Support Levels 4 and 5 test and one student was in our Basic with ESE Services test) were incorrectly reported, as follows:

a. Six students (five students were in the October 2014 reporting survey period and one student was in the October 2014 and February 2015 reporting survey periods) were provided a total of 900 instructional minutes per reporting survey period for a total of 6,300 instructional minutes or 2.1000 FTE but were reported for a total of 6,390 instructional minutes or 2.1315 FTE.

Findings		Proposed Net Adjustments (Unweighted FTE)

Marion Oaks Elementary School (#0731) (Continued)

b. One student in the February 2015 reporting survey period was provided a total of 1,675 instructional minutes per reporting survey period or .5584 FTE but was reported for a total of 1,530 instructional minutes or .5102 FTE.

We propose the following adjustment:

111 Grades K-3 with ESE Services	.0482	
254 ESE Support Level 4	(.0315)	.0167

46. [Ref. 73102] There was no documentation to support that the parents of two ELL students had been invited to the ELL Committee meetings to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	1.6408	
130 ESOL	(1.6408)	.0000

47. [Ref. 73103] The file for one ELL student did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

101 Basic K-3	.4216	
130 ESOL	(.4216)	.0000

48. [Ref. 73104] We noted the following exceptions for one ELL student enrolled in the ESOL Program: (a) an ELL Committee was not convened within 30 days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS; (b) there was no documentation to support that the parents had been invited to the ELL Committee meeting or notified of their child's ESOL placement; and (c) the student's file did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

102 Basic 4-8	.8204	
130 ESOL	(.8204)	.0000

49. [Ref. 73105] The file for one PK ESE student did not contain an *Individual Educational Plan* (*IEP*) or a *Matrix of Services* form covering the October 2014 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	(.3084)	(.3084)

Findings		Proposed Net Adjustments (Unweighted FTE)

Marion Oaks Elementary School (#0731) (Continued)

50. [Ref. 73106] The *IEP* for one ESE student was not signed; consequently, we could not determine who had participated in the *IEP's* development. We propose the following adjustment:

101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.2917)

Legacy Elementary School (#0741)

51. [Ref. 74101] The course schedules for two PK ESE students were incorrectly reported for the February 2015 reporting survey period. The students were each provided a total of 925 instructional minutes for a total of 1,850 instructional minutes or .6168 FTE but were each reported for 955 instructional minutes representing a total of 1,910 instructional minutes or .6372 FTE. We propose the following adjustment:

254 ESE Support Level 4	(.0204)	(.0204)
		(.0204)

Marion Virtual Franchise (#7004)

52. [Ref. 700401] We noted the following exceptions for one virtual education student enrolled in the ESOL Program: (a) the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS; (b) an ELL Committee was not convened to consider the student's ESOL placement beyond 3 years from the student's DEUSS; (c) there was no documentation to support that the parents had been invited to the ELL Committee meeting; and (d) the student's file did not contain an *ELL Student Plan* covering the 2014-15 school year. In addition, the course schedule was incorrectly reported for two semesters of FTE for one course or .1668 FTE; however, the student's academic history documented the completion of only one semester or .0834 FTE. Consequently, the student should have only been reported for the .0834 FTE. We propose the following adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	
103 Basic 9-12	(.0834)	(.0834)
		(.0834)

Findings		Proposed Net Adjustments (Unweighted FTE)

Francis Marion Military Academy (#9690) Charter School

53. [Ref. 969001] There was no documentation to support that the parents of one ELL student had been invited to the ELL Committee meeting to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.2860	
130 ESOL	(.2860)	.0000
		.0000

Catapult Academy (#9736)

54. [Ref. 973670] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-field status. We further noted that the teacher was subsequently issued an endorsement in ESOL on October 27, 2014; however, this was after the October 2014 reporting survey period. Since the one student affected is cited in Finding No. 55 (Ref. 973601), no adjustment is proposed here.

.0000

55. [Ref. 973601] We noted the following exceptions for one ELL student enrolled in the ESOL Program: (a) the student's English language proficiency was not assessed and an ELL Committee was not convened by October 1 prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS; (b) there was no documentation to support that the parents had been invited to the ELL Committee meeting; and (c) the student's file did not contain an *ELL Student Plan* covering the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Catapult Academy (#9736) (Continued)

56. [Ref. 973602] We noted the following exceptions for one ELL student enrolled in the ESOL Program: (a) there was no documentation to support that the parents had been notified of the student's ESOL placement, and (b) the student's file did not contain an *ELL Student Plan* covering the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
		.0000
Proposed Net Adjustment		**(2.8697)**

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that the Marion County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper Florida Education Finance Program (FEFP) funding categories for the correct amount of FTE student enrollment and adequate documentation is retained to support that reporting, particularly with regard to students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12; (2) only students who are in membership during the survey week and in attendance at least 1 of the11 days of a survey window are reported for FEFP funding and the attendance records are maintained on file; (3) course schedules are reported in accordance with the requirements outlined in the *FTE General Instructions 2014-15* issued by the Department of Education, particularly with regard to prekindergarten and ESE students; (4) *English Language Learner* (*ELL*) *Student Plans* are properly and timely prepared, signed and dated, and maintained in the students' files; (5) parents are timely notified of students' ESOL placements and ELL students' files contain proper documentation to support the students' ESOL placements, including identification of all courses that would employ ESOL strategies; (6) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' Date Entered United States School (DEUSS) or by October 1 if the students' DEUSS falls within the first 2 weeks of the school year and ELL Committees are timely convened subsequent to these assessments; (7) parents are notified of the opportunity to participate in their children's ELL Committee meetings; (8) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (9) *Individual Educational Plans* (*IEPs*) are signed by all required participants who are involved in the development of student *IEPs* and documentation of this participation is retained in the students' files; (10) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored and *Matrix of Services* forms are maintained on file; (11) students in Career Education 9-12 are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (12) course schedules for virtual education students are accurately reported based on the credit earned; (13) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to do so; (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 absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
State Board of Education (SBE) Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

FTE General Instructions 2014-15

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

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

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

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, Definition of Qualified Instructional Personnel

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

A summary discussion of the significant features of the Marion County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Marion County, Florida. Those services are provided primarily to prekindergarten through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Marion County.

The District had 58 schools other than charter schools, 4 charter schools, 3 District cost centers, and 2 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling $145 million was provided through the FEFP to the District for the District-reported 41,668.19 unweighted FTE as recalibrated for those students that included 469.24 unweighted FTE as recalibrated for charter school students. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based 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 student enrollment. For example, for prekindergarten through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

7. Educational Programs

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

8. Statutes and Rules

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

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

NOTE B – TESTING
FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

School	Findings
1. Belleview Elementary School	1 and 2
2. Dunnellon Middle School	3 and 4
3. Fessenden Elementary School	5 through 9
4. Lake Weir Middle School	10 through 12
5. Forest High School	13 through 18
6. Stanton-Weirsdale Elementary School	19
7. Hillcrest School	20 and 21
8. Lake Weir High School	22 through 25
9. Shady Hill Elementary School	26
10. Sunrise Elementary School	27 through 29
11. Romeo Elementary School	30
12. College Park Elementary School	31 and 32
13. Belleview High School	33 through 37
14. West Port High School	38 through 44
15. Marion Oaks Elementary School	45 through 50
16. Legacy Elementary School	51
17. Marion Virtual Franchise	52
18. Marion eLearning	NA
19. Francis Marion Military Academy*	53
20. Catapult Academy	54 through 56

* Charter School

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

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

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

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

INDEPENDENT AUDITOR'S REPORT
ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated November 11, 2015, that the Marion County District School Board (District) complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. 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 2014-15* 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 management's assertion about the District's compliance with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion 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.

In our opinion, management's assertion that the Marion County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[1] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the Marion County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements that has a material effect on management's assertion; and abuse that has a material effect on management's assertion. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on management's assertion and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The noncompliance mentioned above, while indicative of certain control deficiencies,[2] is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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,

Sherrill F. Norman

Sherrill F. Norman, CPA
Tallahassee, Florida
May 19, 2016

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

[2] 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.

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Marion County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (659) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (43,564) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	11
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	2,617
All Other FEFP Eligible Students	40,936
Total	43,564

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 in our error-rate determination.

Our examination results are summarized below:

Description	Buses Proposed Net Adjustment	Students With Exceptions	Students Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(48)		
Our tests included 318 of the 43,564 students reported as being transported by the District.		12	(11)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 14 students.		14	(14)
Totals	(48)	26	(25)

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.

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. The Marion County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.	
1. [Ref. 55] Our general tests disclosed the reported number of buses in operation was overstated by 48 buses (15 buses in the July 2014 reporting survey period and 33 buses in the June 2015 reporting survey period) due to the inclusion of buses that transported only students reported in the Non-FEFP Fundable Prekindergarten (PK) through Grade 12 Students ridership category (courtesy riders). We propose the following audit adjustment:	
July 2014 Survey	
Number of Buses in Operation (15)	
June 2015 Survey	
Number of Buses in Operation (33)	
(48)	0

Findings		Students Transported Proposed Net Adjustments

2. [Ref. 51] Our general tests disclosed that one student in the October 2014 reporting survey period was incorrectly reported for 42 days in term rather than 90 days in term in accordance with the District's calendar. We propose the following adjustment:

October 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	1	
42 Days in Term		
All Other FEFP Eligible Students	(1)	0

3. [Ref. 52] Our general tests of student ridership disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA) and were not the children of students enrolled in the Teenage Parent Program; consequently, the students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

October 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	
February 2015 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(2)

4. [Ref. 53] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. An *Individual Educational Plan* was not available to document that the student met at least one of the five criteria required for the IDEA-Weighted classification; however, we determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2015 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	0

Findings		Students Transported Proposed Net Adjustments
5. [Ref. 54] The reported ridership for 23 students (11 students were in our test) was not adequately supported. The bus drivers' reports either indicated that the students were not transported during the applicable 11-day reporting survey period (22 students) or the bus driver's report was not available at the time of our examination and could not be subsequently located (1 student). We propose the following adjustments:		
July 2014 Survey		
9 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
October 2014 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(3)	
February 2015 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(16)	(23)
Proposed Net Adjustment		**(25)**

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that the Marion County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) students are reported in the correct ridership category and have documentation on file to support that reporting; (3) only prekindergarten students who are classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA) or who are enrolled in the Teenage Parent Program are reported for State transportation funding; (4) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for Weighted classification and also as noted on the students' *Individual Educational Plans*; and (5) only those students who are documented as enrolled in school during the survey week and recorded on bus driver reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*
Student Transportation General Instructions 2014-15

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 Marion County

For the fiscal year ended June 30, 2015, the District received approximately $10.1 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2014	35	113
October 2014	290	21,807
February 2015	285	21,581
June 2015	49	63
Total	659	43,564

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

Marion County Public Schools

www.marion.k12.fl.us
512 SE Third Street • Ocala FL 34471-2212
PO Box 670 • Ocala FL 34478-0670
(352) 671-7700 • Fax (352) 671-7788
FRS (800) 955-8770 (voice) • (800) 955-8771 (TTY)

May 19, 2016

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

RE: Response – Preliminary and Tentative P T FEFP Marion Fiscal Year Ended June 30, 2015

Dear Ms. Norman:

The School District of Marion County submits this letter in response to the Preliminary and Tentative Report for the audit examination findings for FTE student and student transportation for the fiscal year ended June 30, 2015. The report has been reviewed in comparison with the document, Summary of AG-424s, shared during our district's audit exit interview February 2016. Marion is in agreement with the findings as noted in the report.

The outcome of this audit continues to show the positive results of our inter-departmental collaborations and enhancements to some internal procedures. All, of which, are designed to ensure data accuracy and improvement in our compliance rate for future audits.

We have appreciated the professionalism of Alex Riggins over the years and, this year's audit season was, certainly, no different. He is always great to work with. Please contact Vickye Vaughns-Geathers, Management Information Services, at 352-671-7700, if you have additional questions.

Sincerely,

George Tomyn
Superintendent of Schools

GT/vvg

George D. Tomyn	Nancy Stacy	Carol Ely	Bobby L. James	Angie Boynton	Kelly King
Superintendent	District 1	District 2	District 3	District 4	District 5

– An Equal Opportunity School District & Drug-Free Workplace –

SAVE-A-FRIEND Hotline 1-877-7FRIEND

Be There