

**PUTNAM COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. Richard M. Surrency Sr. served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Holly H. Pickens, Chair	1
David M. Buckles	2
Sandra Gilyard	3
Gordon A. McInnis, Vice Chair	4
Jane T. Crawford	5

The team leader was Clayton G. Dyer, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

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PUTNAM COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	9
Findings.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	17
NOTES TO SCHEDULES.....	20
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	23
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	26
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	28
Findings.....	28
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	30
NOTES TO SCHEDULES.....	31
MANAGEMENT’S RESPONSE	32

PUTNAM COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Putnam County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2022. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers’ out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 64 teachers in our test. None of the 64 teachers in our test taught at charter schools.
- 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic	86	11	13%	11	11	100%
ESOL	22	0	N/A	12	0	N/A
ESE Support Levels 4 and 5	7	0	N/A	3	0	N/A
Career Education 9-12	51	0	N/A	41	0	N/A
Totals	<u>166</u>	<u>11</u>		<u>67</u>	<u>11</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 67 of the 286 students in our student transportation test as well as exceptions for 100 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 25 findings. The resulting proposed net adjustment to the District’s reported, unweighted FTE totaled negative 250.8854 (10.3442 applicable to District schools other than charter schools and 240.5412 applicable to charter schools) but has a potential impact on the District’s weighted FTE of negative 278.2444 (17.6692 applicable to District schools other than charter schools and 260.5752 applicable to charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 161 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$1,216,738 (negative 278.2444 times \$4,372.91), of which \$77,266 is applicable to District schools other than charter schools and \$1,139,472 is applicable to charter schools.

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

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 15 schools¹ other than charter schools, 3 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$48.2 million was provided through the FEFP to the District for the District-reported 10,242.78 unweighted FTE as recalibrated, which included 472.04 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student’s educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local

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

economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

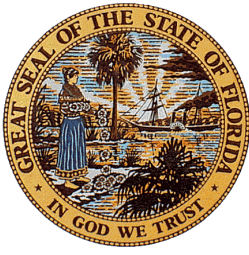
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the

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

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 \$2.3 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Putnam County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. 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 2021-22* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic, English for Speakers of Other Languages, Exceptional Student Education 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 described in the preceding paragraph involving teachers and 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 Basic, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Putnam County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and 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 Basic, English for Speakers of Other Languages, Exceptional Student Education 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 full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
July 18, 2023

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and *NOTE A3.*, *A4.*, and *A5.*) For the fiscal year ended June 30, 2022, the Putnam County District School Board (District) reported to the DOE 10,242.78 unweighted FTE as recalibrated, which included 472.04 unweighted FTE as recalibrated for charter schools, at 15 District schools other than charter schools, 3 charter schools, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See *NOTE B.*) The population of schools (20) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (6,182) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 11 of the 86 students in our Basic test,⁴ 12 of the 22 students in our ESOL test,⁵ 3 of the 7 students in our ESE Support Levels 4 and 5 test,⁶ and 41 of the 51 students in our Career Education 9-12 test.⁷ Eleven (13 percent) of the 86 students in our Basic test attended charter schools and all of the 11 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	19	7	4,550	86	11	6,983.5200	69.1054	(194.4126)
Basic with ESE Services	20	7	1,497	65	5	2,545.1600	55.1435	(37.9836)
ESOL	11	5	46	22	12	377.8200	14.2225	(7.1369)
ESE Support Levels 4 and 5	8	5	7	7	3	19.4900	5.1800	(1.5798)
Career Education 9-12	6	3	<u>82</u>	<u>51</u>	<u>41</u>	<u>316.7900</u>	<u>12.6137</u>	<u>(9.7725)</u>
All Programs	20	7	<u>6,182</u>	<u>231</u>	<u>72</u>	<u>10,242.7800</u>	<u>156.2651</u>	<u>(250.8854)</u>

⁴ For Basic, the material noncompliance is disclosed in Finding 1 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 3, 7, 11, 12, and 19 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 13, and 20 on *SCHEDULE D*.

⁷ For Career Education 9-12, the material noncompliance is composed of Findings 4, 14, and 21 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (207, all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 64 teachers in our test.⁸ None of the teachers in our test taught at charter schools.

Proposed Adjustments

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

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

⁸ For teachers, the material noncompliance is composed of Findings 5, 6, 8, 15, 16, 17, 18, 22, 23, and 24 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	.9004	1.126	1.0139
102 Basic 4-8	10.2611	1.000	10.2611
103 Basic 9-12	4.9670	1.010	5.0167
111 Grades K-3 with ESE Services	.4998	1.126	.5628
112 Grades 4-8 with ESE Services	(6.2224)	1.000	(6.2224)
113 Grades 9-12 with ESE Services	(2.2609)	1.010	(2.2835)
130 ESOL	(7.1369)	1.199	(8.5571)
254 ESE Support Level 4	(.4998)	3.648	(1.8233)
255 ESE Support Level 5	(1.0800)	5.340	(5.7672)
300 Career Education 9-12	(9.7725)	1.010	(9.8702)
Subtotal	<u>(10.3442)</u>		<u>(17.6692)</u>
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	(139.9999)	1.126	(157.6399)
102 Basic 4-8	(70.5412)	1.000	(70.5412)
111 Grades K-3 with ESE Services	(19.0001)	1.126	(21.3941)
112 Grades 4-8 with ESE Services	<u>(11.0000)</u>	1.000	<u>(11.0000)</u>
Subtotal	<u>(240.5412)</u>		<u>(260.5752)</u>
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	(139.0995)	1.126	(156.6260)
102 Basic 4-8	(60.2801)	1.000	(60.2801)
103 Basic 9-12	4.9670	1.010	5.0167
111 Grades K-3 with ESE Services	(18.5003)	1.126	(20.8313)
112 Grades 4-8 with ESE Services	(17.2224)	1.000	(17.2224)
113 Grades 9-12 with ESE Services	(2.2609)	1.010	(2.2835)
130 ESOL	(7.1369)	1.199	(8.5571)
254 ESE Support Level 4	(.4998)	3.648	(1.8233)
255 ESE Support Level 5	(1.0800)	5.340	(5.7672)
300 Career Education 9-12	(9.7725)	1.010	(9.8702)
Total	<u>(250.8854)</u>		<u>(278.2444)</u>

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0051*</u>	<u>#0101</u>	<u>#0112</u>	
101 Basic K-3	(139.9999)	.....	.....	(139.9999)
102 Basic 4-8	(70.5412)	.....	.7192	(69.8220)
103 Basic 9-12	.....	.....	.6786	.6786
111 Grades K-3 with ESE Services	(19.0001)	.4998	.....	(18.5003)
112 Grades 4-8 with ESE Services	(11.0000)	.....	.....	(11.0000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	.....	(1.3978)	(1.3978)
254 ESE Support Level 4	.....	(.4998)	.....	(.4998)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	<u>(1.6292)</u>	<u>(1.6292)</u>
Total	<u>(240.5412)</u>	<u>.0000</u>	<u>(1.6292)</u>	<u>(242.1704)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				<u>Total</u>
		<u>#0151</u>	<u>#0261</u>	<u>#0301</u>	<u>#7004</u>	
101	(139.9999)	.9004	.....	.....	.....	(139.0995)
102	(69.8220)	.8750	1.5051	7.1618	.....	(60.2801)
103	.6786	.....	3.3800	.8455	.0629	4.9670
111	(18.5003)	.....	.....	.....	.....	(18.5003)
112	(11.0000)	.....	(.3474)	(5.8750)	.....	(17.2224)
113	.0000	.....	(2.1980)	.....	(.0629)	(2.2609)
130	(1.3978)	(1.7754)	(1.8314)	(2.1323)	.....	(7.1369)
254	(.4998)	.....	.....	.....	.....	(.4998)
255	.0000	.....	(1.0000)	(.0800)	.....	(1.0800)
300	<u>(1.6292)</u>	<u>.....</u>	<u>(.0654)</u>	<u>(8.0779)</u>	<u>.....</u>	<u>(9.7725)</u>
Total	<u>(242.1704)</u>	<u>.0000</u>	<u>(.5571)</u>	<u>(8.1579)</u>	<u>.0000</u>	<u>(250.8854)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Putnam County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2021-22* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 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.

The Children's Reading Center (#0051) Charter School

1. [Ref. 5101] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School used manual attendance records to document attendance, but the manual attendance records were not signed and dated by the teachers nor were the student sign-in and sign-out logs signed and dated by school personnel. Consequently, we could not verify the attendance of 242 students (11 students in our Basic test, and 3 students in our Basic with ESE Services test) during the October 2021 and February 2022 reporting survey periods. We propose the following adjustment:

101 Basic K-3	(139.9999)	
102 Basic 4-8	(70.5412)	
111 Grades K-3 with ESE Services	(19.0001)	
112 Grades 4-8 with ESE Services	<u>(11.0000)</u>	<u>(240.5412)</u>
		<u>(240.5412)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Kelley Smith Elementary School (#0101)

2. [Ref. 10101] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We also noted that a signed and dated IEP Meeting Participants’ page, evidencing the meeting notification to the student’s parents, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	<u>.0000</u>
		<u>.0000</u>

Interlachen Jr-Sr High School (#0112)

3. [Ref. 11201] The course schedule accompanying the *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.7192	
130 ESOL	<u>(.7192)</u>	<u>.0000</u>

4. [Ref. 11202/03] Timecards for ten Career Education 9-12 students who participated in OJT were insufficient. Specifically:

- a. Timecards for seven students (Ref. 11202) were signed but not dated by the student or the student’s employers or supervisors; consequently, the student and employers’ signatures did not adequately attest to the accuracy of the hours reported as worked. We also noted that two of these students were reported for more than the number of hours indicated by their timecard, and the timecard for one of the students (Ref. 11202/03) was not available for a different reporting survey period.
- b. Timecards for three students (Ref. 11203) were not available at the time of our examination and could not be subsequently located.

Accordingly, we propose the following adjustments:

<u>Ref. 11202</u>		
300 Career Education 9-12	<u>(.9781)</u>	<u>(.9781)</u>
 <u>Ref. 11203</u>		
300 Career Education 9-12	<u>(.6511)</u>	<u>(.6511)</u>

Findings

Interlachen Jr-Sr High School (#0112) (Continued)

5. [Ref. 11270/71/72] Three teachers taught courses (two in English and one in Reading) to classes that included ELL students but had earned none of the (240 - Ref. 11270, or 120 - Ref. 11271, or 60 - Ref. 11272) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 11270</u>		
103 Basic 9-12	.1310	
130 ESOL	<u>(.1310)</u>	.0000
<u>Ref. 11271</u>		
103 Basic 9-12	.1404	
130 ESOL	<u>(.1404)</u>	.0000
<u>Ref. 11272</u>		
103 Basic 9-12	.1310	
130 ESOL	<u>(.1310)</u>	.0000

6. [Ref. 11273] One teacher taught a World History class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2762	
130 ESOL	<u>(.2762)</u>	.0000
		<u>(1.6292)</u>

James A. Long Elementary School (#0151)

7. [Ref. 15101] The course schedules accompanying the *ELL Student Plans* for three ELL students were either not available at the time of our examination (one student) and could not be subsequently located, or were completed November 11, 2021, (two students) which was after the October 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	.9004	
102 Basic 4-8	.4375	
130 ESOL	<u>(1.3379)</u>	.0000

8. [Ref. 15170/71] Our review of two teachers who taught courses that included ELL students disclosed: one teacher (Ref. 15170) who was approved by the School Board to teach Functional Basic Skills in Communication to ELL students also taught Basic (*Finding Continues on Next Page*)

Findings

James A. Long Elementary School (#0151) (Continued)

subject area classes and one teacher (Ref. 15171) who was not properly certified or approved by the School Board to teach Language Arts to ELL students also taught Basic subject area classes.

Additionally, the teachers had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. Accordingly, we propose the following adjustments:

<u>Ref. 15170</u>		
102 Basic 4-8	.2083	
130 ESOL	<u>(.2083)</u>	.0000
<u>Ref. 15171</u>		
102 Basic 4-8	.2292	
130 ESOL	<u>(.2292)</u>	<u>.0000</u>
		<u>.0000</u>

Crescent City Jr-Sr High School (#0261)

9. [Ref. 26106] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,629 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,568 CMW to 1,839 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

10. [Ref. 26101] One ESE student was not enrolled in school as reported during the February 2022 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.4917)</u>	(.4917)
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11. [Ref. 26102] The English language proficiency for one ELL student 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. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
Findings			
Crescent City Jr-Sr High School (#0261) (Continued)			
103 Basic 9-12	.3340		
130 ESOL	<u>(.3340)</u>		.0000
12. [Ref. 26103] The <i>ELL Student Plans</i> for two students did not include the students' course schedules. We propose the following adjustment:			
103 Basic 9-12	1.2627		
130 ESOL	<u>(1.2627)</u>		.0000
13. [Ref. 26104] One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:			
112 Grades 4-8 with ESE Services	1.0000		
255 ESE Support Level 5	<u>(1.0000)</u>		.0000
14. [Ref. 26105] The timecard for one Career Education 9-12 student who participated in OJT during the October 2021 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
300 Career Education 9-12	<u>(.0654)</u>		(.0654)
15. [Ref. 26170/72/74] Three teachers taught Basic subject area classes (Pre-Algebra, Comprehensive Science, and Marine Science) that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:			
<u>Ref. 26170</u>			
102 Basic 4-8	.0701		
130 ESOL	<u>(.0701)</u>		.0000
<u>Ref. 26172</u>			
102 Basic 4-8	.0876		
130 ESOL	<u>(.0876)</u>		.0000
<u>Ref. 26174</u>			
103 Basic 9-12	.0770		
130 ESOL	<u>(.0770)</u>		.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Crescent City Jr-Sr High School (#0261) (Continued)

16. [Ref. 26171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Art but taught courses that required certification in Science. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.6811	
113 Grades 9-12 with ESE Services	<u>(.6811)</u>	.0000

17. [Ref. 26173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	1.3474	
103 Basic 9-12	1.0252	
112 Grades 4-8 with ESE Services	(1.3474)	
113 Grades 9-12 with ESE Services	<u>(1.0252)</u>	.0000
		<u>(.5571)</u>

Palatka Jr-Sr High School (#0301)

18. [Ref. 30171] One teacher taught an English course to a class that included an ELL student but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in ESOL. Since the student was proposed for adjustment in Finding 19 (Ref. 30101), we present this disclosure finding with no proposed adjustment.

.0000

19. [Ref. 30101] The *ELL Student Plans* for four students were completed on December 9, 2021, which was after the October 2021 reporting survey period. In addition, the *ELL Student Plan* for one student did not indicate the name of the student or the school year and date that the schedule was completed. We propose the following adjustment:

102 Basic 4-8	1.0710	
103 Basic 9-12	.8455	
130 ESOL	<u>(1.9165)</u>	.0000

Findings

Palatka Jr-Sr High School (#0301) (Continued)

20. [Ref. 30102] The homebound teacher’s contact logs for one ESE student enrolled in the Hospital and Homebound Program disclosed that the student did not receive any homebound instruction until after the February 2022 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0800)	(.0800)
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21. [Ref. 30103/04] Timecards for 30 Career Education 9-12 students who participated in OJT were insufficient. Specifically:

- a. Timecards for 20 students were signed but not dated by the student or the student’s employers or supervisors; consequently, the students’ and employers’ signatures did not adequately attest to the accuracy of the hours reported as worked. In addition, one student did not begin work for OJT until after the February 2022 reporting survey period. (Ref. 30104)
- b. Timecards for 14 students (4 of which are included in the count of 20 students above for a separate survey period) were not available at the time of our examination and could not be subsequently located. (Ref. 30103)

We propose the following adjustments:

<u>Ref. 30103</u> 300 Career Education 9-12	(2.9812)	(2.9812)
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<u>Ref. 30104</u> 300 Career Education 9-12	(5.0967)	(5.0967)
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22. [Ref. 30170] One teacher was not properly certified and was not timely approved by the School Board to teach out of field. The teacher held certification in Social Sciences but taught a course that required certification in English and a class that included ELL students. We also noted that the teacher was not approved by the School Board to teach out of field until November 9, 2021, and the student’s parents were not notified of the teacher’s out-of-field status until October 22, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

102 Basic 4-8	5.0314	
112 Grades 4-8 with ESE Services	(5.0314)	.0000

23. [Ref. 30172] One teacher was not properly certified and was not approved by the School Board to teach English out of field until April 5, 2022, and the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher taught
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palatka Jr-Sr High School (#0301) (Continued)

a class that included ELL students but was not approved by the School Board until April 5, 2022, and the students' parents were not notified of the teacher's out-of-field status in ESOL until March 11, 2022, which was after the February 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.9138	
112 Grades 4-8 with ESE Services	(.8436)	
130 ESOL	<u>(.0702)</u>	.0000

24. [Ref. 30173] One teacher taught a Comprehensive Science course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1456	
130 ESOL	<u>(.1456)</u>	<u>.0000</u>
		<u>(8.1579)</u>

Putnam Virtual Franchise (#7004)

25. [Ref. 700401] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.0629	
113 Grades 9-12 with ESE Services	<u>(.0629)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(250.8854)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Putnam County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) ESE students are reported in accordance with the students' IEPs and *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (3) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (4) *ELL Student Plans* are complete including the students' course schedules, are timely prepared, readily available, and retained in students' files; (5) students enrolled concurrently or intermittently in the Hospital and Homebound Program begin receiving Hospital and Homebound instruction prior to the reported survey period; (6) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (7) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (8) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained with signed and dated training agreements in readily accessible files, or based on documented job searches; (9) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (10) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2021-22

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2021-22
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2021-22

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

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

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

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

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Putnam County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 15 schools other than charter schools, 3 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$48.2 million was provided through the FEFP to the District for the District-reported 10,242.78 unweighted FTE as recalibrated, which included 472.04 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

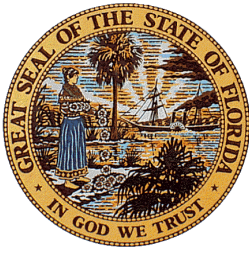
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. The Children's Reading Center*	1
2. Kelley Smith Elementary School	2
3. Interlachen Jr-Sr High School	3 through 6
4. James A. Long Elementary School	7 and 8
5. Crescent City Jr-Sr High School	9 through 17
6. Palatka Jr-Sr High School	18 through 24
7. Putnam Virtual Franchise	25

* Charter School



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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Putnam County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Putnam County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's

⁹ 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.

internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 18, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Putnam County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2022. (See NOTE B.) The population of vehicles (128) consisted of the total number of vehicles (buses) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (7,994) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	4
IDEA – PK through Grade 12, Weighted	314
All Other FEFP Eligible Students	<u>7,676</u>
Total	<u>7,994</u>

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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 67 of 286 students in our student transportation test.¹⁰

¹⁰ For student transportation, the material noncompliance is composed of Findings 1, 2, 3, and 4 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 286 of the 7,994 students reported as being transported by the District.	67	(61)
In conjunction with our general tests of student transportation we identified certain issues related to 100 additional students.	<u>100</u>	<u>(100)</u>
Totals	<u>167</u>	<u>(161)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Putnam County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Findings

**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 2021 reporting survey periods and the February and June 2022 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that seven PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were students with disabilities under IDEA or children of students enrolled in the Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (3)

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students (4) (7)

2. [Ref. 52] Our general tests disclosed that 123 students (50 students were in our test) enrolled in Summer Reading Camp were incorrectly reported for State transportation funding as there was no documentation to support that the students were (*Finding Continues on Next Page*)

**Students
Transported
Proposed Net
Adjustments**

Findings

enrolled in an Extended School Year Program or in a nonresidential DJJ Program. In addition, 5 of the test students were not listed on the supporting bus drivers' reports during the July 2021 reporting survey period. We propose the following adjustment:

July 2021 Survey

15 Days in Term

All Other FEFP Eligible Students	(123)	(123)
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3. [Ref. 53] Our general tests disclosed that 29 students (9 were in our test) were either not marked as riding buses (12 students) or not listed on the bus drivers' reports (17 students). We propose the following adjustments:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(18)	

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students	(7)	(29)
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4. [Ref. 54] Eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for two of the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. The IEPs for the remaining six students were not available at the time of our examination and could not be subsequently located. We determined that six of the eight students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>3</u>	(2)

Proposed Net Adjustment

(161)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Putnam County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (2) transportation management review database records for completeness and accuracy to ensure that only those students who are in membership and are documented as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding; (3) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; and (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP, and those IEPs are maintained in readily accessible files.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Putnam County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Putnam County

For the fiscal year ended June 30, 2022, the District received \$2.3 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2021	7	123	26
October 2021	55	3,896	276
February 2022	57	3,973	351
June 2022	<u>9</u>	<u>2</u>	<u>92</u>
Totals	<u>128</u>	<u>7,994</u>	<u>745</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2022. 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



**PUTNAM COUNTY
SCHOOL DISTRICT**
SHAPING THE FUTURE

200 Reid Street
Palatka, Florida 32177
386.329.0538

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

July 18, 2023

Dear Ms. Norman:

In response to the preliminary and tentative audit findings Report on Florida Education Finance Program Full-Time Equivalent Students and Student Transportation of the Putnam County School District for the fiscal year ended June 30, 2019, we would like to provide the following responses:

Full Time Equivalent Students:

The District will closely monitor the FTE reporting in the future to reflect the most accurate reporting possible. Training and process monitoring will be used to monitor and improve any areas as it relates to reporting. We have sent a copy of the findings to each principal and/or supervisor to work to correct these deficiencies to help preclude having similar findings in the future.

We will ensure that the course schedules for ESE students are reported in accordance with the students' IEP and Matrix of Services forms. These forms should be timely dated, completed, reflect the services that are indicated on the IEP and are maintained in the students' files. (Ref 10101, 26104, 700401)

We will ensure that the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but not later than the students' ESOL anniversary dates. We will ensure that ELL Student Plans are complete, including the students' course schedule, are timely prepared, readily available and retained in students' files. (Ref 11201, 15101, 26102, 26103, 30101)

We will ensure that students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, appropriately signed, and retained in readily accessible

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files The CTE Department has created new forms, procedure and a monitoring plan to use for the 2023-2024 SY. (Ref 11202, 11203, 26105, 30103, 30104)

We will ensure that only students who are in membership and served during the survey week and in attendance at least 1 day of the 11-day survey window are reported for FEFP funding. (Ref 26101, 30102)

We will exercise more care and take corrective action, as appropriate, to ensure that teachers are either properly certified or, if teaching out of field, are timely approved by the School Board to do so and parents are notified of the teachers' out-of-field status. We will ensure that all administrators will attend training regarding Policy 3130 as it relates to Teachers teaching out of field prior to the last working day in August. Additionally, all administrators will attend training regarding ESOL endorsements and certification requirements and a review of ESOL in-service points and courses to help teachers reach the certification requirements prior to the last working day in August. (Ref 11270, 11271, 11272, 11273, 15170, 15171, 26170, 26172, 26174, 26171, 26173, 30171, 30170, 30172, 30173).

Full Time Equivalent Students (Charter School):

The Charter understands that the finding is due to a deviation in taking attendance as permitted by FLDOE. Teachers used a paper attendance method, which was collected by the date clerk and input into the computer system by the data clerk. The CRCCS will ensure that all teachers enter daily attendance in the Skyward system, with the data clerk confirming that it is all complete by 9:00. The data clerk will then run attendance reports, print and save a copy. If a substitute is in the classroom, the data clerk will print a class roster for the substitute and will ensure that the substitute signs and dates the paper attendance and sends it to the office. The data clerk will then enter the attendance into Skyward, sign and date the paper attendance, stating the information was input into the Skyward system (Ref 5101). We will ensure that attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook.

Student Transportation:

The District will exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are eligible for transportation will be reported for State transportation funding; (2) transportation management will review database records for completeness and accuracy that only eligible students are reported for state transportation services; (3) that only students who are in membership and are documented as having been transported to an eligible program at least one day during the survey period are reported for funding; and (4) students reported in the weighted ridership category are appropriately documented as meeting one of the five criteria required for weighted classification as noted on the students' IEPs and will ensure those files are maintained in an easily accessible manner. The Director of Transportation will be responsible for ensuring that all data elements are entered appropriately into the system and that drivers keep appropriate logs. The district has hired a consultant and starting with the upcoming year, he will be sending not only the errors for VersaTrans routing but will include all errors that have to be corrected before transmission of FTE, thus clearing up daily instead of twice a year.

As in previous years, we appreciate the service your office provides. It was a pleasure to work with your team during this audit.

Should you have any questions regarding the enclosed responses, please contact Mrs. Rhonda Odom, Chief Financial Officer, at (386)329-0513.

Sincerely,



Superintendent
Putnam County School District