



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



LEVY COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2006

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were:

Beth Davis, Chairperson
Billy Morrison, Vice-Chairperson
Paige Brookins
Frank Etheridge
Jennefer Shuster
Clifton Norris, Superintendent

This examination was conducted by Jeremy Riggins, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Levy County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2006

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Test Results	3
Schedule B - Effect of Audit Adjustments on Weighted FTE	5
Schedule C - Audit Adjustments by School	6
Schedule D - Findings and Audit Adjustments	8
Schedule E – Recommendations and Regulatory Citations.....	15
Schedule F – Summary of Management’s Response	18
Notes to Schedules.....	19
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	23
Schedule A - Populations, Samples, and Test Results	25
Schedule B - Findings and Audit Adjustments.....	26
Schedule C – Recommendations and Regulatory Citations.....	28
Schedule D – Summary of Management’s Response	29
Notes to Schedules.....	30
MANAGEMENT'S RESPONSE.....	32

Levy County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2006

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT LEVY COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated April 10, 2007, that the Levy County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed instances of material noncompliance involving students in ESE Support Levels 4 and 5, as follows: 11 of the 43 students in our sample had exceptions involving reporting errors or

supporting records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D, finding Nos. 4, 5, 6, 7, 8, 12, 17, 19, 20, and 22.)


In our opinion, except for the instances of non-compliance mentioned above involving the reporting of, and preparation and maintenance of supporting records for, students in ESE Support Levels 4 and 5, the Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006.

The results of our examination disclosed other instances of noncompliance with the aforementioned State requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to the reporting of, and the preparation and maintenance of supporting records for, students in ESE Support Levels 4 and 5. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information 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 the Levy County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
June 12, 2007

SCHEDULE A

Levy County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	15	100.00%	2,614	100.00%	4,184.1500	100.00%
Sample Size ⁴	10	66.67%	167	6.39%	140.7868	3.36%
Students w/Exceptions	-	-	(7)	(4.19%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	15.6782	-
2. Basic with ESE Services						
Population ³	15	100.00%	1,145	100.00%	1,711.8400	100.00%
Sample Size ⁴	10	66.67%	129	11.27%	107.8143	6.30%
Students w/Exceptions	-	-	(7)	(5.43%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(5.0496)	-
3. ESOL						
Population ³	9	100.00%	53	100.00%	57.5500	100.00%
Sample Size ⁴	4	44.44%	23	43.40%	17.7822	30.90%
Students w/Exceptions	-	-	(2)	(8.70%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.3518)	-
4. ESE Support Levels 4 and 5						
Population ³	11	100.00%	47	100.00%	33.5500	100.00%
Sample Size ⁴	7	63.64%	43	91.49%	27.0508	80.63%
Students w/Exceptions	-	-	(11)	(25.58%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.6933)	-
5. Career Education 9-12						
Population ³	6	100.00%	75	100.00%	178.9200	100.00%
Sample Size ⁴	4	66.67%	30	40.00%	7.8132	4.37%
Students w/Exceptions	-	-	(1)	(3.33%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(5.8738)	-

<u>All Programs</u>						
Population ³	15	100.00%	3,934	100.00%	6,166.0100	100.00%
Sample Size ⁴	10	66.67%	392	9.96%	301.2473	4.89%
Students w/Exceptions	-	-	(28)	(7.14%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.7097	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	15	100.00%	100	100.00%
Sample Size ⁴	10	66.67%	45	45.00%
Teachers w/Exceptions	-	-	(4)	(8.89%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the audit adjustments take the reported FTE to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Levy County District School Board
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	1.0000	1.018	1.0180
102 Basic 4-8	3.3847	1.000	3.3847
103 Basic 9-12	11.2935	1.113	12.5697
111 Grades K-3 with ESE Services	(.4400)	1.018	(.4479)
112 Grades 4-8 with ESE Services	(2.3523)	1.000	(2.3523)
113 Grades 9-12 with ESE Services	(2.2573)	1.113	(2.5124)
130 ESOL	(1.3518)	1.318	(1.7817)
254 ESE Support Level 4	(1.3336)	3.818	(5.0917)
255 ESE Support Level 5	(1.3597)	5.190	(7.0568)
300 Career Education 9-12	(5.8738)	1.193	(7.0074)
Total	<u>.7097</u>		<u>(9.2778)</u>

¹ See NOTE A6.

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

³ Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Levy County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0023</u>	<u>#0039</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	1.3507	2.0016	.0324	3.3847
103 Basic 9-12	7.7656	2.9944	.5335	11.2935
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(.3507)	(2.0016)	.....	(2.3523)
113 Grades 9-12 with ESE Services	(.6878)	(2.0959)	.2814	(2.5023)
130 ESOL	(.3518)	.....	.....	(.3518)
254 ESE Support Level 4	(1.5000)	(.3336)	.....	(1.8336)
255 ESE Support Level 5	(.7795)	(.5000)	.....	(1.2795)
300 Career Education 9-12	<u>(5.5526)</u>	<u>(.0850)</u>	<u>.1604</u>	<u>(5.4772)</u>
Total	<u>(.1061)</u>	<u>(.0201)</u>	<u>1.0077</u>	<u>.8815</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>			<u>Total</u>
		<u>#0051</u>	<u>#0092</u>	<u>#1011</u>	
101	.0000	.....	.....	1.0000	1.0000
102	3.3847	.....	.....	.....	3.3847
103	11.2935	.....	.....	.....	11.2935
111	.0000	.....	(.4800)	.0400	(.4400)
112	(2.3523)	.....	.....	.....	(2.3523)
113	(2.5023)	.2450	.....	.....	(2.2573)
130	(.3518)	.....	.....	(1.0000)	(1.3518)
254	(1.8336)	.....	.5000	.....	(1.3336)
255	(1.2795)	(.0202)	(.0200)	(.0400)	(1.3597)
300	<u>(5.4772)</u>	<u>(.3966)</u>	.....	.....	<u>(5.8738)</u>
Total	<u>.8815</u>	<u>(.1718)</u>	<u>.0000</u>	<u>.0000</u>	<u>.7097</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Levy County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for instances of material non-compliance involving the reporting of, and preparation and maintenance of supporting records for, students in ESE Support Levels 4 and 5, the Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 15.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2005 surveys and the February and June 2006 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Bronson Middle/High School (#0021)

1. [Ref. 2101] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses designated for that program by the Department of Education. The results of this test disclosed that two courses were reported incorrectly in ESOL. We made the following audit adjustment:

103 Basic 9-12	.1734	
130 ESOL	(.1734)	.0000

2. [Ref. 2102] The file for one LEP student did not contain documentation that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustment:

103 Basic 9-12	.1784	
130 ESOL	(.1784)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Bronson Middle/High School (#0021)</u> (Continued)		
3. [Ref. 2103] <u>One ESE student was reported incorrectly in Basic Education. We made the following audit adjustment:</u>		
102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	<u>.5000</u>	.0000
4. [Ref. 2104] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
5. [Ref. 2105] <u>There was no evidence that homebound instruction was provided to one student who was reported for such instruction under the Hospital and Homebound program. We made the following audit adjustment:</u>		
255 ESE Support Level 5	<u>(.0600)</u>	(.0600)
6. [Ref. 2106] <u>One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for the entire instructional day. The student's daily schedule included both on-campus, Basic education courses and homebound instruction under the Hospital and Homebound program. The on-campus instruction should have been reported in program No. 113 (Grades 9-12 with ESE Services). We also noted that the student was reported for 318 minutes of homebound instruction, but the homebound instructor's contact logs supported only 180 minutes. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.1734	
255 ESE Support Level 5	<u>(.2195)</u>	(.0461)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bronson Middle/High School (#0021) (Continued)

7. [Ref. 2107] The Matrix of Services form for one ESE student incorrectly included 13 Special Considerations points for which the student was not eligible. The points were for students who received individual instruction in the Hospital and Homebound program. The student was not in that program. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

8. [Ref. 2108] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

9. [Ref. 2170/71/72] The letters used to notify parents that their children were assigned to classes taught by out-of-field teachers did not identify the teachers' out-of-field subject areas; consequently, the notifications were deficient (three teachers were involved). We also noted that one of the teachers (Ref. 2172) had earned only three of the required six college credits in the teacher's out-of-field subject area. We made the following audit adjustments:

<u>Ref. 2170</u>		
102 Basic 4-8	1.8507	
112 Grades 4-8 with ESE Services	(1.8507)	.0000

<u>Ref. 2171</u>		
103 Basic 9-12	1.6213	
113 Grades 9-12 with ESE Services	(1.6213)	.0000

<u>Ref. 2172</u>		
103 Basic 9-12	5.7925	
113 Grades 9-12 with ESE Services	(.2399)	
300 Career Education 9-12	(5.5526)	.0000
		(.1061)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Hilltop Alternative School (#0023)

10. [Ref. 2301] The reported course schedule for one student incorrectly included a Career Education course that the student did not take. This caused the student's reported FTE in Basic education to be understated. We made the following audit adjustment:

103 Basic 9-12	.0850	
300 Career Education 9-12	(.0850)	.0000

11. [Ref. 2302] The attendance records for one ESE student were missing and could not be located. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.0201)	(.0201)
-----------------------------------	---------	---------

12. [Ref. 2303] The Matrix of Services form for one ESE student incorrectly included 13 Special Considerations points for which the student was not eligible. The points were for students who received individual instruction in the Hospital and Homebound program. The student was not in that program. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

13. [Ref. 2370] One teacher of ESE students was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	2.0016	
103 Basic 9-12	2.9094	
112 Grades 4-8 with ESE Services	(2.0016)	
113 Grades 9-12 with ESE Services	(2.5758)	
254 ESE Support Level 4	(.3336)	.0000
		(.0201)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Forestry Youth Academy (#0039)

14. [Ref. 3901] The reported FTE for 20 students in the July survey and 27 students in the June survey was based on incorrect numbers of days-in-term or instructional minutes that were not supported by the Academy's calendar or bell schedule. The calendar supported 24 days-in-term for July and 46 days-in-term for June, and the bell schedule for both surveys indicated that at least 1,500 minutes of instruction were provided per week for both surveys. We also noted a course schedule for one ESE student in the July survey was reported incorrectly in both ESE and Basic education. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:

102 Basic 4-8	.0324	
103 Basic 9-12	.5946	
113 Grades 9-12 with ESE Services	.2814	
300 Career Education 9-12	<u>.2256</u>	1.1340

15. [Ref. 3902] The attendance records for one student in the July survey were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	(.0611)	
300 Career Education 9-12	<u>(.0652)</u>	(.1263)
		<u>1.0077</u>

Chiefland High School (#0051)

16. [Ref. 5101] The course schedule for one ESE student was incorrectly reported in programs other than ESE. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.2450	
300 Career Education 9-12	<u>(.2450)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Chiefland High School (#0051)</u> (Continued)	
17. [Ref. 5102] <u>One part-time, ESE student in the Hospital and Homebound program was reported incorrectly for 180 instructional minutes. The student was provided only 120 instructional minutes. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.0202) (.0202)
18. [Ref. 5103] <u>The timecard for one Career Education student in OJT in the October survey indicated that the student did not work during that survey. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.1516) (.1516)
	(.1718)
<u>Joyce M. Bullock Elementary School (#0092)</u>	
19. [Ref. 9201] <u>One ESE student was not reported in accordance with his <i>Matrix of Services</i> form. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	(.5000)
254 ESE Support Level 4	.5000 .0000
20. [Ref. 9202] <u>The file for one ESE student in the Hospital and Homebound program did not contain a physician's statement or <i>Matrix of Services</i> form. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	.0200
255 ESE Support Level 5	(.0200) .0000
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Bronson Elementary School (#1011)</u>		
21. [Ref. 101101] <u>The file for one LEP student did not contain documentation justifying the student's continued placement in ESOL for a fourth year. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
22. [Ref. 101102] <u>The physician's statements for two students in the Hospital and Homebound program in the October survey were missing and could not be located. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.0400	
255 ESE Support Level 5	<u>(.0400)</u>	<u>.0000</u>
		<u>.7097</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Levy County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students are reported and appropriate documentation is prepared and maintained to support that reporting, particularly with regard to students in ESE and ESOL; (2) parental notification letters regarding out-of-field teachers identify the out-of-field subject areas of the teachers concerned; and (3) out-of-field teachers earn the required number of college credits in their out-of-field subject areas.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S.Minimum Requirements of the Florida Education Finance Program (FEFP)
- Section 1011.61, F.S.Definitions
- Section 1011.62, F.S.Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2005-2006

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Levy County District School Board
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

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

Exceptional Education

- Section 1003.57(5), F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C. Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C. Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C. Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students
- Matrix of Services Handbook

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2005-2006

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Levy County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

Teacher Certification

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S.Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C.Instructional Personnel Certification

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Levy County District School Board
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 32 of this report.

The accompanying notes are an integral part of this schedule.

Levy County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Levy County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Levy County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also 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 Levy County. For the fiscal year ended June 30, 2006, the District operated 15 schools, reported 6,166.01 unweighted full-time equivalent (FTE) students, and received approximately \$22.4 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Levy County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Levy County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2006. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP). The following schools were in our sample:

Levy County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Bronson Middle/High School	1 through 9
2. Hilltop Alternative School	10 through 13
3. Forestry Youth Academy	14 and 15
4. Cedar Key High School	NA
5. Chiefland High School	16 through 18
6. Whispering Winds Charter School	NA
7. New Hope Charter School	NA
8. Joyce M. Bullock Elementary School	19 and 20
9. Williston Elementary School	NA
10. Bronson Elementary School	21 and 22



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT LEVY COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated April 10, 2007, that the Levy County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information 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 the Levy County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style with a large initial "W".

William O. Monroe, CPA
June 12, 2007

SCHEDULE A

Levy County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	173	100.00%	7,562	100.00%
Sample ²	-	-	196	2.59%
Students w/ Exceptions	-	-	17	(8.67%)
Net Audit Adjustments	-	-	(9)	(4.59%)

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 7,562 students in the following ridership categories: 252 in IDEA (K-12), Weighted; 23 in IDEA (PK), Weighted; 38 in IDEA (PK), Unweighted; 17 in Teenage Parents and Infants; 7,216 in Two Miles or More; and 16 in Center to Center (Vocational). The District also reported operating a total of 173 vehicles (170 buses and 3 passenger cars). IDEA stands for Individuals with Disabilities Education Act.

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Levy County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 28.

**Students
 Transported
 Net Audit
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed no instances of noncompliance. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the July, October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 1 through 4.

Detailed Tests

1. [Ref. 51] The names of four reported students (three in the October survey and one in the February survey) were not marked on the supporting bus drivers' reports as having been transported during the reporting surveys; consequently, the students' reported ridership was not adequately supported. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

IDEA (K-12), Weighted (2)

Two Miles or More (1)

February 2006 Survey

90 Days-in-Term

Center to Center (Vocational) (1)

(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Levy County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

2. [Ref. 52] Five students were reported incorrectly in Two Miles or More (two in the October survey and three in the February survey). The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

Two Miles or More (2)

February 2006 Survey

90 Days-in-Term

Two Miles or More (3) (5)

3. [Ref. 53] Five ESE students were reported incorrectly in IDEA (PK), Unweighted during the October survey. The students' IEPs indicated that the students were eligible for IDEA-weighted classification; consequently, the students should have been reported in IDEA (PK), Weighted. We made the following audit adjustment:

October 2005 Survey

90 Days-in-Term

IDEA (PK), Weighted 5

IDEA (PK), Unweighted (5) 0

4. [Ref. 54] Three ESE students in the October survey were reported incorrectly in IDEA (K-12), Weighted. None of the three students was enrolled in an IDEA-eligible program. However, each lived more than two miles from school and was eligible to be reported in Two Miles or More. We made the following audit adjustment:

October 2005 Survey

90 Days-in-Term

IDEA (K-12), Weighted (3)

Two Miles or More 3 0

Net Audit Adjustments from Detailed Tests (9)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Levy County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are properly classified in ridership categories and have adequate documentation to support their classification and eligibility for transportation reporting; and (2) the distance from home to school is verified prior to reporting students in Two Miles or More.

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

Regulatory Citations

- Chapter 1006, Part I, E., F.S. Transportation of Public K-12 Students
- Section 1011.68, F.S. Funds for Student Transportation
- Chapter 6A-3, F.A.C. Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Levy County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 32 of this report.

The accompanying notes are an integral part of this schedule.

Levy County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2006

NOTE A – SUMMARY

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

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Levy County

For the fiscal year ended June 30, 2006, the District received approximately \$1.8 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2005	4	43
October 2005	82	3,723
February 2006	82	3,780
June 2006	<u>5</u>	<u>16</u>
Total	<u>173</u>	<u>7,562</u>

3. Statutes and Rules

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

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

Levy County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2006. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE



...opening the doors of opportunity

School Board of Levy County

480 Marshburn Drive, P.O. Drawer 129
 Bronson, FL 32621-0129
 (352) 486-5231 • • SunCom 645-5231 • • Fax (352) 486-5237
 http://www.levy.k12.fl.us

Clifton V. Norris
Superintendent

July 11, 2007

Mr. William O. Monroe, CPA
 Auditor General
 Claude Pepper Building, Room 412C
 111 West Madison Street
 Tallahassee, FL 32300-1450

RE: Report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the School District of Levy County, Florida, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006.

District Level

1. **Bronson Middle/High School (#0021)**
 (Ref. 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108)

Agree with Findings and provide the following corrective action(s).

a. **Finding 1, 2 (2101, 2102)**

Principals, ESOL coordinator, and data entry personnel will receive in-service concerning appropriate courses designated for ESOL program and parent notification procedures and timelines.

b. **Finding 3 (2103)**

Data entry personnel will be in-serviced by the Director of MIS at regularly scheduled data entry operators meetings concerning the procedures for proper processing of student course schedules.

c. **Finding 4 (2104)**

The Matrix of Services will be completed by the ESE teacher immediately following the writing of the IEP and will be attached to the IEP. District ESE Office personnel will verify the completion of this process during monthly review of records.

**BILLY R. MORRISON, District 1 Bronson, BETH DAVIS, District 2 Cedar Key,
 G. FRANK ETHERIDGE, District 3 Williston, PAIGE BROOKINS, District 4 Chiefland
 RICK TURNER, District 5 Yankeetown**

An Equal Opportunity Employer

d. **Finding 5 (2105)**

Hospital/Homebound teachers will submit monthly attendance logs to the district ESE office. District ESE Office personnel will verify submission of all logs due and will maintain them at the ESE office.

e. **Finding 6 (2106)**

At the discontinuation/dismissal staffing held when a Hospital/Homebound student's school attendance is to resume with no further educational services to be provided through the Hospital/Homebound program, the Hospital/Homebound teacher will complete the district's ESE Matrix and Data Entry form to reflect all data changes, will submit the original to the data entry clerk at the student's school, and will submit a copy to the district ESE Office. The school's data entry clerk will use the form data in making the appropriate entries on the student database and will have a copy of the ESE Matrix and Data Entry form placed in the student's cumulative files. District ESE Office personnel will verify the data entry during monthly review of records.

f. **Finding 7, 8 (2107, 2108)**

The district ESE Office will provide Matrix of Services training annually to school personnel. District ESE Office personnel will verify the completion and accuracy of all Matrixes during monthly review of records.

2. **Hilltop Alternative School (#0023) (Ref. 2301 -2303)**

Agree with Findings and provide the following corrective action(s).

a. **Finding 1 (2301)**

Data entry personnel will be in-serviced by the Director of MIS at regularly scheduled data entry operators meetings concerning the procedures for proper processing of student course schedules.

b. **Finding 2 (2302)**

Hospital/Homebound teachers will submit monthly attendance logs to the district ESE office. District ESE Office personnel will verify submission of all logs due and will maintain them at the ESE office.

c. **Finding 3 (2303)**

The district ESE Office will provide Matrix of Services training annually to school personnel. District ESE Office personnel will verify the completion and accuracy of all Matrixes during monthly review of records.

3. **Forestry Youth Academy (#0039) (Ref 3901, 3902)**

Agree with Findings and provide the following corrective action(s).

a. **Finding 1, 2 (3901, 3902)**

Data entry personnel will be in-serviced by the Director of MIS at regularly scheduled data entry operators meetings concerning the procedures for proper processing of student course schedules.

4. **Chiefland High School (#0051) (Ref. 5101 – 5103)**

Agree with Findings and provide the following corrective action(s).

a. **Finding 1 (5101)**

Data entry personnel will be in-serviced by the Director of MIS at regularly scheduled data entry operators meetings concerning the procedures for proper processing of student course schedules.

b. **Finding 2 (5102)**

The district ESE Office will provide Matrix of Services training annually to school personnel. District ESE Office personnel will verify the completion and accuracy of all Matrixes during monthly review of records.

c. **Finding 3 (5103)**

Procedures will be in place at each school between the Career Education Teacher and data entry operators to ensure correct attendance and enrollment records are maintained.

5. **Joyce M. Bullock Elementary (#0092) (Ref. 9201, 9201)**

Agree with Findings and provide the following corrective action(s).

a. **Finding 1 (9201)**

The district ESE Office will provide Matrix of Services training annually to school personnel. District ESE Office personnel will verify the completion and accuracy of all Matrixes during monthly review of records.

b. **Finding 2 (9202)**

After the ESE Director/Designee has received a parent-signed Application for Hospital/Homebound Services with accompanying physician-signed Medical Information, Certification, and Recommendations form, and has approved them as complete and appropriate for use in a Hospital/Homebound eligibility

staffing process, the originals of those documents will be sent to the student's school via interdepartmental mail, to the attention of the school's ESE Staffing Coordinator for the retention in the student's cumulative files. Copies of those documents will be provided to the Hospital/Homebound teacher who will initiate the eligibility staffing process.

6. Bronson Elementary School (#1011) (Ref. 101101, 101102)

Agree with Findings and provide the following corrective action(s).

a. Finding 1 (101101)

The ESOL Coordinator will meet with each school contact to assure that proper documentation and review of student's placement is placed in the student's file.

b. Finding 2 (101102)

After the ESE Director/Designee has received a parent-signed Application for Hospital/Homebound Services with accompanying physician-signed Medical Information, Certification, and Recommendations form, and has approved them as complete and appropriate for use in a Hospital/Homebound eligibility staffing process, the originals of those documents will be sent to the student's school via interdepartmental mail, to the attention of the school's ESE Staffing Coordinator for the retention in the student's cumulative files. Copies of those documents will be provided to the Hospital/Homebound teacher who will initiate the eligibility staffing process.

7. Teacher Certification (Ref. 2170 – 2172, 2370)

Agree with Findings and provide the following corrective action(s).

a. Finding 1, 2 (2170, 2171)

The letter used to notify parents of a teacher's out-of-field status will be amended to include specific subject areas in which the teacher is out-of-field.

b. Finding 3 (2172)

The letter used to notify parents of a teacher's out-of-field status will be amended to include specific subject areas in which the teacher is out-of-field. The Personnel Department will review transcripts of all out-of-field teachers to ensure completion of required credits.

c. Finding 4 (2370)

Principals and other appropriate personnel will receive in-service in procedures for hiring instructional personnel. Instructional personnel that will

be hired out-of-field must have approval of the Director of Personnel and Superintendent. If the out-of-field approval is requested for an ESE position, the ESE Director must also give approval. The Personnel Office must have a copy of the letter of notification that was sent to the parent/guardian.

8. Transportation (Ref. 51 – 52).

Agree with Findings and provide the following corrective action(s).

a. Finding 1 (51)

The Transportation Department will provide in-service on reporting students.

b. Finding 2 (52)

All bus driver reports will be proofed by appropriate personnel for calculation errors and distance tests for each student transported.

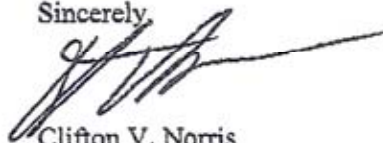
c. Finding 3 (53, 54)

The district ESE Office will provide Matrix of Services training annually to school personnel. District ESE Office personnel will verify the completion and accuracy of all Matrixes during monthly review of records. The bus drivers will be in-serviced on the proper classification in ridership categories for transported students.

Thank you for your review and assistance with our program, and please convey my appreciation to Alex Riggins and Ted Montgomery, the examiners assigned to Levy County. It was a sincere pleasure working with them throughout the audit process.

Should you have any questions, please do not hesitate to contact me.

Sincerely,



Clifton V. Norris
Superintendent

JE/alh