

**VOLUSIA COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013



BOARD MEMBERS AND SUPERINTENDENT

Volusia County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Candace Lankford, Vice Chair from 11-20-12	1
Dr. Alfred C. Williams, Chair to 10-1-12 (Deceased)	2*
Ida D. Wright from 01-29-13	2*
Stan Schmidt	3
Judith G. Conte, Vice Chair to 11-19-12	4
Linda Costello from 11-20-12	4
Diane J. Smith, Chair from 11-20-12	5

Dr. Margaret A. Smith, Superintendent

* The District 2 seat was vacant from 10-02-12 through 01-28-13.

The examination team leader was Gail S. Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2013

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FES	Fluent English Speaker
FS	Florida Statutes
HOUSSE	High, Objective, Uniform State Standard of Evaluation
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IPT	Idea Oral Language Proficiency Test
OJT	On-the-Job Training
PK	Prekindergarten

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

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, Career Education 9-12 (OJT), and student transportation, the Volusia County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- Of the 177 teachers in our sample, 23 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. Of the 177 teachers sampled, 3 (2 percent) taught at a charter school and 1 of the 23 teachers (4 percent) with exceptions taught at a charter school.
- Thirty-one of the 220 students in our ESOL sample and 5 of the 47 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 220 students in our ESOL sample, 1 student (.45 percent) attended a charter school and 1 of the 31 students (3 percent) with exceptions attended a charter school. Similarly, 3 of the 47 students (6 percent) in our Career Education 9-12 (OJT) sample attended a charter school and 3 of the 5 students (60 percent) with exceptions attended a charter school.
- Ninety-three of the 450 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 41 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.8620 (negative 1.1964 is applicable to District schools other than charter schools and negative .6656 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 12.2212 (negative 11.4950 is applicable to District schools other than charter schools and a negative .7262 is applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 831 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Volusia County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$43,788 (negative 12.2212 times \$3,582.98), of which a negative \$41,186 is applicable to District schools other than charter schools and a negative \$2,602 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 FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF VOLUSIA COUNTY

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 78 District schools other than charter schools, 8 charter schools, 3 District cost centers, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 61,055.91 unweighted FTE for those students which included 1,986.51 unweighted FTE for charter school students and received approximately \$155.9 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$9.9 million for student transportation as part of the State funding through FEFP.



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

INDEPENDENT AUDITOR'S REPORT VOLUSIA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Volusia County District School Board's compliance 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, 2013. 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 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 177 teachers in our sample, 23 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.¹ Of the 177 teachers sampled, 3 (2 percent) taught at a charter school and 1 of the 23 teachers (4 percent) with exceptions taught at a charter school.

2. Students

Thirty-one of the 220 students in our ESOL sample² and 5 of the 47 students in our Career Education 9-12 (OJT) sample³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 220 students in our ESOL sample, 1 student (45 percent) attended a charter school and 1 of the 31 students (3 percent) with exceptions attended a charter school. Similarly, 3 of the 47 students (6 percent) in our Career Education 9-12 (OJT) sample attended a charter school and 3 of the 5 students (60 percent) with exceptions attended a charter school.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Volusia 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, 2013.

¹For teachers, see SCHEDULE D, Finding Nos. 2, 3, 7, 8, 11, 15, 17, 19, 22, 27, 32, 35, 38, and 39.

²For ESOL, see SCHEDULE D, Finding Nos. 1, 4, 9, 13, 14, 16, 18, 20, 23, 24, 30, 33, and 40.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 6 and 41.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE 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.

⁴ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
August 26, 2014

SCHEDULE A

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 61,055.91 unweighted FTE, which included 1,986.51 unweighted FTE for charter school students, at 78 District schools other than charter schools, 8 charter schools, 3 District cost centers, and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (91) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual education instruction in FEFP-funded programs. The population of students (13,649) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students</u> <u>with</u> <u>Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed</u> <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	89	15	9,627	173	3	45,151.4000	136.2397	50.2446
Basic with ESE Services	91	15	2,797	125	1	12,100.6900	103.3395	.0370
ESOL	73	13	932	220	31	2,163.8800	198.9778	(49.6112)
ESE Support Levels 4 and 5	61	11	225	177	12	718.8800	134.1632	(1.7008)
Career Education 9-12	14	3	<u>68</u>	<u>47</u>	<u>5</u>	<u>921.0600</u>	<u>6.8103</u>	<u>(.8316)</u>
All Programs	91	15	<u>13,649</u>	<u>742</u>	<u>52</u>	<u>61,055.9100</u>	<u>579.5305</u>	<u>(1.8620)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (530 of which 526 is applicable to District schools other than charter schools and 4 is applicable to charter schools) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 177 and found exceptions for 23 of those teachers. Of the 177 teachers sampled, 3 (2 percent) taught at a charter school and 1 of the 23 teachers (4 percent) with exceptions taught at a charter school.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2013

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	21.6429	1.117	24.1751
102 Basic 4-8	15.4627	1.000	15.4627
103 Basic 9-12	12.7220	1.020	12.9765
111 Grades K-3 with ESE Services	0.6868	1.117	0.7672
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
113 Grades 9-12 with ESE Services	(.1498)	1.020	(.1528)
130 ESOL	(49.1942)	1.167	(57.4097)
254 ESE Support Level 4	(1.2702)	3.524	(4.4762)
255 ESE Support Level 5	(.4306)	5.044	(2.1719)
300 Career Education 9-12	(.1660)	.999	(.1659)
Subtotal	(1.1964)		(11.4950)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	.0000	1.117	.0000
102 Basic 4-8	.0000	1.000	.0000
103 Basic 9-12	.4170	1.020	.4253
111 Grades K-3 with ESE Services	.0000	1.117	.0000
112 Grades 4-8 with ESE Services	.0000	1.000	.0000
113 Grades 9-12 with ESE Services	.0000	1.020	.0000
130 ESOL	(.4170)	1.167	(.4866)
254 ESE Support Level 4	.0000	3.524	(.0000)
255 ESE Support Level 5	.0000	5.044	(.0000)
300 Career Education 9-12	(.6656)	.999	(.6642)
Subtotal	(.6656)		(.7262)
Total Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	21.6429	1.117	24.1751
102 Basic 4-8	15.4627	1.000	15.4627
103 Basic 9-12	13.1390	1.020	13.4018
111 Grades K-3 with ESE Services	.6868	1.117	.7672
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
113 Grades 9-12 with ESE Services	(.1498)	1.020	(.1528)
130 ESOL	(49.6112)	1.167	(57.8963)
254 ESE Support Level 4	(1.2702)	3.524	(4.4762)
255 ESE Support Level 5	(.4306)	5.044	(2.1719)
300 Career Education 9-12	(.8316)	.999	(.8308)
Total	(1.8620)		(12.2212)

¹ See NOTE A6.

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

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0621</u>	<u>#1453</u>	<u>#1531</u>	
101 Basic K-3	.4884	.....	.....	.4884
102 Basic 4-8	.7468	.....	1.6500	2.3968
103 Basic 9-12	.....	8.7191	.....	8.7191
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113 Grades 9-12 with ESE Services	.....	.3502	.....	.3502
130 ESOL	(1.2352)	(8.5857)	(1.6500)	(11.4709)
254 ESE Support Level 4	.....	(.0834)	(.5000)	(.5834)
255 ESE Support Level 5	.....	(.6002)	.....	(.6002)
300 Career Education 9-12	.....	(.1660)	.....	(.1660)
Total	<u>.0000</u>	<u>(.3660)</u>	<u>.0000</u>	<u>(.3660)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1631</u>	<u>#1931</u>	<u>#4831</u>	<u>#5836</u>	
101	.4884	10.9823	1.9140	4.7851	.....	18.1698
102	2.3968	1.2796	1.9678	.....	.....	5.6442
103	8.7191	.....	.....	.....	.8339	9.5530
111	.0000	.....	.....	.....	.....	.0000
112	.5000	.....	.....	.....	.....	.5000
113	.3502	.....	.....	.....	.....	.3502
130	(11.4709)	(12.7619)	(3.8818)	(4.7851)	(.8339)	(33.7336)
254	(.5834)	.....	.....	.....	.....	(.5834)
255	(.6002)	.....	.....	.....	(.1900)	(.7902)
300	<u>(.1660)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1660)</u>
Total	<u>(.3660)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1900)</u>	<u>(1.0560)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#6761</u>	<u>#7006</u>	<u>#7751</u>	<u>#7871</u>	
101	18.1698	.....	.....	.....	2.4029	20.5727
102	5.6442	.....	.....	2.3908	4.2439	12.2789
103	9.5530	3.1690	.0000	.....	.....	12.7220
111	.0000	.....	.....	.6868	.....	.6868
112	.5000	.....	.....	.....	.....	.5000
113	.3502	(.5000)	.....	.....	.....	(.1498)
130	(33.7336)	(3.1690)	.....	(2.3908)	(6.6468)	(45.9402)
254	(.5834)	.5000	.....	(.6868)	(.5000)	(1.2702)
255	(.7902)	(.0400)	.....	.....	.5000	(.3302)
300	<u>(.1660)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1660)</u>
Total	<u>(1.0560)</u>	<u>(.0400)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0960)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#7881</u>	<u>#7891*</u>	
101 Basic K-3	20.5727	1.0702	.....	21.6429
102 Basic 4-8	12.2789	3.1838	.....	15.4627
103 Basic 9-12	12.7220	.....	.4170	13.1390
111 Grades K-3 with ESE Services	.6868	.....	.....	.6868
112 Grades 4-8 with ESE Services	.5000	(1.0000)	.....	(.5000)
113 Grades 9-12 with ESE Services	(.1498)	.....	.....	(.1498)
130 ESOL	(45.9402)	(3.2540)	(.4170)	(49.6112)
254 ESE Support Level 4	(1.2702)	.....	.....	(1.2702)
255 ESE Support Level 5	(.3302)	(.1004)	.....	(.4306)
300 Career Education 9-12	<u>(.1660)</u>	<u>.....</u>	<u>(.6656)</u>	<u>(.8316)</u>
Total	<u>(1.0960)</u>	<u>(.1004)</u>	<u>(.6656)</u>	<u>(1.8620)</u>

* Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Volusia 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 29.

Findings

**Proposed Net
 Adjustments
(Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Blue Lake Elementary School (#0621)

1. [Ref. 62102] The ELL Student Plan for one student was incomplete as the course schedule supporting the courses that would employ ESOL strategies was not made a part of the student’s ELL Student Plan. We propose the following adjustment:

101 Basic K-3	.4884	
130 ESOL	<u>(.4884)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Blue Lake Elementary School (#0621) (Continued)

2. [Ref. 62171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students. We noted that the teacher was approved by the School Board to teach out of field; however, the School Board minutes did not indicate the approved out-of-field subject area. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.7468	
130 ESOL	(.7468)	<u>.0000</u>
		<u>.0000</u>

DeLand High School (#1453)

3. [Ref. 145373] One teacher taught Primary Language Arts to a class that included one ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL student were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since the student involved was cited in Finding No. 4 (Ref. 145301), we present this disclosure Finding with no proposed adjustment.

.0000

4. [Ref. 145301] We noted the following exceptions for nine ELL students:
 a. The ELL Student Plans for seven students were not reviewed or updated for the 2012-13 school year. We also noted that the English language proficiencies of three students were not assessed and ELL Committees were not convened prior to the students’ extended ESOL placements for a fifth or sixth year.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

DeLand High School (#1453) (Continued)

- b. The ELL Student Plans for two students were not prepared until after the October 2012 reporting survey period and did not include the students' instructional schedules.

We propose the following adjustment:

103 Basic 9-12	8.4189	
130 ESOL	<u>(8.4189)</u>	.0000

- 5. [Ref. 145302] The course schedules for two ESE students in the Hospital and Homebound Program were incorrectly reported in Program No. 255 (ESE Support Level 5). One student's course schedule included on-campus courses that should have been reported in Program No. 113 (Grades 9-12 with ESE Services). The other student had withdrawn from two virtual courses on February 1, 2013; consequently, these courses should not have been reported for State FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3502	
255 ESE Support Level 5	<u>(.5502)</u>	(.2000)

- 6. [Ref. 145303] The timecards for two Career Education 9-12 (OJT) students were either missing or indicated that the students worked no hours during the week of the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.1660)</u>	(.1660)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

DeLand High School (#1453) (Continued)

7. [Ref. 145371] One teacher was not properly certified and was not approved by the School Board to teach Social Science to ESE students out of field. The teacher held certification in ESE and was covered under a HOUSSE Plan for subject areas Biology, English, History, Math, and Middle Grades Science but taught courses that required certification in Social Science. We also noted that the parents of the ESE students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1334	
254 ESE Support Level 4	(.0834)	
255 ESE Support Level 5	(.0500)	.0000

8. [Ref. 145372] One Primary Language Arts teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		(.3660)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

DeLand Middle School (#1531)

9. [Ref. 153101] The ELL Student Plans for two ELL students were not reviewed and updated prior to the October 2012 reporting survey period. We also noted that one of the student’s English language proficiency was not assessed and an ELL Committee was not convened within 30 school days of the student’s ESOL anniversary date to consider the student’s extended ESOL placement for a fifth year. We propose the following audit adjustment:

102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

10. [Ref. 153103] One ESE student was incorrectly reported in Program No. 254 (ESE Support Level 4). We noted that the student was enrolled in the Gifted Program and that the student’s file did not contain a Matrix of Services form. We propose the following adjustment:

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

11. [Ref. 153171] One teacher who taught a Basic subject area class that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1500	
130 ESOL	<u>(.1500)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Louise S. McInnis Elementary School (#1631)</u>		
12. [Ref. 163101] <u>One Basic student was not in membership and attendance during the October 2012 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:</u>		
102 Basic 4-8	(.5000)	(.5000)
13. [Ref. 163102] <u>The ELL Student Plans for two ELL students enrolled in the ESOL Program were not reviewed and updated for the 2012-13 school year. We also noted that the students' English language proficiency was not assessed and ELL Committees were not convened within 30 school days of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
130 ESOL	(2.0000)	.0000
14. [Ref. 163103] <u>The file for one ELL student did not contain adequate documentation to support the student's continued ESOL placement. The student scored English proficient on the April 2012 CELLA test and as FES on the May 2012 IPT. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Louise S. McInnis Elementary School (#1631) (Continued)

15. [Ref. 163171/72/73] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were either not approved by the School Board to teach ESOL out of field (one teacher – Ref. 163171) or were approved to teach out of field (two teachers – Ref. 163172/73); however, the School Board minutes did not indicate the approved out-of-field subject areas. We also noted that: (a) the parents of the ELL students were not notified of the teachers’ out-of-field status, and (b) one teacher (Ref. 163171) had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 163171</u>		
101 Basic K-3	7.3000	
130 ESOL	<u>(7.3000)</u>	.0000
<u>Ref. 163172</u>		
101 Basic K-3	1.6823	
130 ESOL	<u>(1.6823)</u>	.0000
<u>Ref. 163173</u>		
102 Basic 4-8	.7796	
130 ESOL	<u>(.7796)</u>	.0000
		<u>(.5000)</u>

Enterprise Elementary School (#1931)

16. [Ref. 193101] The ELL Student Plan for one ELL student enrolled in the ESOL Program during the October 2012 and February 2013 reporting survey periods was not reviewed and updated for the 2012-13 school year. We propose the following adjustment:

102 Basic 4-8	.9572	
130 ESOL	<u>(.9572)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Enterprise Elementary School (#1931) (Continued)

17. [Ref. 193171/72/73/74] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were either not approved by the School Board to teach ESOL out of field (three teachers – Ref. 193172/73/74) or were approved to teach out of field (one teacher – Ref. 193171); however, the School Board minutes did not indicate the approved out-of-field subject area. We also noted that: (a) the parents of the ELL students were not notified of the teachers’ out-of-field status, and (b) one teacher (Ref. 193171) had earned only 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 193171</u>		
102 Basic 4-8	.3302	
130 ESOL	<u>(.3302)</u>	.0000
<u>Ref. 193172</u>		
101 Basic K-3	1.1404	
130 ESOL	<u>(1.1404)</u>	.0000
<u>Ref. 193173</u>		
101 Basic K-3	.7736	
130 ESOL	<u>(.7736)</u>	.0000
<u>Ref. 193174</u>		
102 Basic 4-8	.6804	
130 ESOL	<u>(.6804)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Pierson Elementary School (#4831)

18. [Ref. 483101] The file for one ELL student did not contain adequate documentation to support the student’s continued ESOL placement. The student scored English proficient on all parts of the CELLA test. We noted that an ELL Committee was convened and recommended the student’s continued ESOL placement; however, the ELL Committee did not document at least two of the five ESOL placement criteria specified by rule. We propose the following adjustment:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000

19. [Ref. 483171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students. We noted that the teacher was approved to teach out of field; however, the School Board minutes did not indicate the approved out-of-field subject area. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	4.2851	
130 ESOL	<u>(4.2851)</u>	.0000
		<u>.0000</u>

Seabreeze High School (#5836)

20. [Ref. 583601] The ELL Student Plans for two ELL students enrolled in the ESOL Program were not reviewed and updated for the 2012-13 school year until December 2012 which was after the October 2012 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.8339	
130 ESOL	<u>(.8339)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Seabreeze High School (#5836) (Continued)

21. [Ref. 583603] We noted the following exceptions for three ESE students:
- a. The homebound instructor’s contact log for one student in the Hospital and Homebound Program was missing and could not be located.
 - b. The homebound instructional time was overstated for one student. The student was reported for 90 instructional minutes; however, the homebound instructor's contact log supported only 60 instructional minutes.
 - c. The file for one student did not contain documentation to support that the student was enrolled in the Hospital and Homebound Program. Consequently, the student’s *Matrix of Services* form should not have included the 13 Special Consideration points that were designated for students in the Hospital and Homebound Program and allowed this student to receive home instruction. We further determined that the instructional time that had been reported for this student was not supported by any contact logs that showed the instruction had actually occurred.

We propose the following adjustment:

255 ESE Support Level 5	(.1900)	(.1900)
		(.1900)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Deltona High School (#6761)

22. [Ref. 676171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students. We noted that the teacher was approved by the School Board to teach out of field; however, the School Board minutes did not indicate the approved out-of-field subject area. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since the student involved is cited in Finding No. 23 (Ref. 676101), we present this disclosure Finding with no proposed adjustment.

.0000

23. [Ref. 676101] ELL Committees were not convened to consider two ELL students' extended ESOL placements for a fourth, fifth or sixth year. We propose the following adjustment:

103 Basic 9-12	1.3344	
130 ESOL	(1.3344)	.0000

24. [Ref. 676102] The ELL Student Plans for two ELL students enrolled in the ESOL Program were not reviewed and updated until December 2012 and January 2013, which were after the October 2012 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.8338	
130 ESOL	(.8338)	.0000

25. [Ref. 676103] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Deltona High School (#6761)** (Continued)

26. [Ref. 676104] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 240 instructional minutes but was provided only 120 instructional minutes. We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
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27. [Ref. 676172] One teacher taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students. We noted that the teacher was approved to teach out of field; however, the School Board minutes did not indicate the approved out-of-field subject area. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.0008	
130 ESOL	(1.0008)	.0000
		(.0400)

Volusia Virtual Course Offerings (#7006)

28. [Ref. 700601] A half-semester course for one Basic student was incorrectly reported. The course should have been reported for .0834 FTE rather than .1668 FTE. We propose the following adjustment:

103 Basic 9-12	(.0834)	(.0834)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Volusia Virtual Course Offerings (#7006) (Continued)

29. [Ref. 700602] One Basic student successfully completed a virtual instruction course but the course inadvertently was not reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	.0834	.0834
		.0000

Forest Lake Elementary School (#7751)

30. [Ref. 775101] The ELL Student Plan for one student was not reviewed and updated for the 2012-13 school year. We also noted that an ELL Committee had convened and recommended that the student be exited from the ESOL Program on November 14, 2012 (i.e., prior to the February 2013 reporting survey period); therefore, the student should not have been reported in the ESOL Program during the February 2013 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.9768	
130 ESOL	(.9768)	.0000

31. [Ref. 775102] The Matrix of Services forms for two ESE PK students were incorrectly scored. We noted the following: (a) one student's Matrix of Services form included three Special Consideration Points for students who earned less than .5000 FTE; however, the student earned .5000 FTE in the October 2012 and February 2013 reporting survey periods, and (b) the other student's Matrix of Services form that was prepared in December 2012 did not include these points; however, the student earned less than .5000 FTE in the February 2013 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.6868	
254 ESE Support Level 4	(.6868)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Forest Lake Elementary School (#7751)** (Continued)

32. [Ref. 775171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students. We noted that the teacher was approved to teach out of field; however, the School Board minutes did not indicate the approved out-of-field subject area. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.4140	
130 ESOL	(1.4140)	<u>.0000</u>
		<u>.0000</u>

Spirit Elementary School (#7871)

33. [Ref. 787101] We noted the following exceptions involving six ELL students: (a) ELL Student Plans for five students were not prepared timely (four students were in the October 2012 reporting survey period and one student was in the February 2013 reporting survey period), and (b) the ESOL file for one student was missing and could not be located. We propose the following adjustment:

101 Basic K-3	2.4029	
102 Basic 4-8	1.4555	
130 ESOL	(3.8584)	.0000

34. [Ref. 787102] The Matrix of Services form for one ESE student was incorrectly scored. The student was entitled to receive three Special Consideration Points for students who were visually or dual-sensory impaired but these points were not included on the Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Spirit Elementary School (#7871) (Continued)

35. [Ref. 787171/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students. We noted that the teachers were approved to teach out of field; however, the School Board minutes did not indicate the approved out-of-field subject area. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 787171) had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 787171</u>		
102 Basic 4-8	1.9078	
130 ESOL	<u>(1.9078)</u>	.0000
<u>Ref. 787172</u>		
102 Basic 4-8	.8806	
130 ESOL	<u>(.8806)</u>	.0000
		<u>.0000</u>

Manatee Cove Elementary School (#7881)

36. [Ref. 788101] The homebound instructor's contact log for one student in the Hospital and Homebound Program was missing and could not be located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1004)</u>	(.1004)
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37. [Ref. 788102] The file for one ESE student did not contain a signed IEP covering the 2012-13 school year. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

Findings**Proposed Net
Adjustments
(Unweighted FTE)****Manatee Cove Elementary School (#7881)** (Continued)

38. [Ref. 788171/72/73/74] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students. We noted that the teachers were approved to teach out of field; however, the School Board minutes did not indicate the approved out-of-field subject areas. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 788173) had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 788171</u>		
101 Basic K-3	.7168	
130 ESOL	(.7168)	.0000
<u>Ref. 788172</u>		
101 Basic K-3	.3534	
130 ESOL	(.3534)	.0000
<u>Ref. 788173</u>		
102 Basic 4-8	2.0538	
130 ESOL	(2.0538)	.0000
<u>Ref. 788174</u>		
102 Basic 4-8	.1300	
130 ESOL	(.1300)	.0000
		<u>(.1004)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Richard Milburn Academy (#7891) Charter School

39. [Ref. 789171] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. Since the student involved is cited in Finding No. 40 (Ref. 789101), we present this disclosure Finding with no proposed adjustment:

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40. [Ref. 789101] The ELL Student Plan for one student was not reviewed and updated for the 2012-13 school year. We also noted that the student’s English language proficiency was not assessed and an ELL Committee was not convened within 30 school days of the student’s ESOL anniversary date to consider the student’s extended ESOL placement for a sixth year. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

41. [Ref. 789102] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.6656)	(.6656)
		(.6656)

Proposed Net Adjustment (1.8620)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for State FEFP funding; (2) *ELL Student Plans* are timely prepared, reviewed, and updated; properly maintained in student files; and include authorizations for all courses that are to employ ESOL strategies; (3) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than each student's ESOL anniversary date; (4) students assessed English proficient are either exited from the ESOL Program or referred to an ELL Committee to determine the student's continued ESOL placement; (5) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (6) students reported for homebound instruction and virtual education instruction are reported in the appropriate programs related to that specific instruction; (7) ESE students are reported in accordance with their *Matrix of Services* forms; (8) *Matrix of Services* forms are timely and properly completed; (9) all required participants are involved in the development of students' IEPs or EPs and documentation of this participation is maintained in the students' files; (10) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (11) only students whose timecards indicate that the students were employed or were otherwise engaged in a job search are reported in the Career Education 9-12 (OJT) Program; (12) FTE is accurately reported for students enrolled in virtual education courses; (13) teachers are either properly certified or, if out of field, are timely approved to teach out of field by the School Board; (14) parents are appropriately notified of the teachers' out-of-field status; and (15) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their 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 governing FTE and FEFP.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONSReporting

- Section 1011.60, FS Minimum Requirements of the Florida Education Finance Program
 Section 1011.61, FS Definitions
 Section 1011.62, FS Funds for Operation of Schools
 Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
 Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
FTE General Instructions 2012-13

Attendance

- Section 1003.23, FS Attendance Records and Reports
 Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
 Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
FTE General Instructions 2012-13
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2012-13

Exceptional Education

Section 1003.57, FS Exceptional Students Instruction
 Section 1011.62, FS Funds for Operation of Schools
 Section 1011.62(1)(e), FS Funding Model for Exceptional Student Education Programs
 Rule 6A-6.03028, FAC Provision of Free Appropriate Public Education (FAPE) and
 Development of Individual Educational Plans for Students with
 Disabilities
 Rule 6A-6.03029, FAC Development of Family Support Plans for Children with Disabilities
 Ages Birth Through Five Years
 Rule 6A-6.0312, FAC Course Modifications for Exceptional Students
 Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation,
 Reevaluation and the Initial Provision of Exceptional Education Services
 Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for
 Transferring Exceptional Students
 Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators
 Rule 6A-6.0361, FAC Contractual Agreement with Nonpublic Schools and Residential Facilities
Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Virtual Education

- Section 1002.321, FS Digital Learning
- Section 1002.37, FS The Florida Virtual School
- Section 1002.45, FS Virtual Instruction Programs
- Section 1002.455, FS Student Eligibility for K-12 Virtual Instruction
- Section 1003.498, FS School District Virtual Course Offerings

Charter Schools

- Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Volusia County

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

For the fiscal year ended June 30, 2013, State funding through FEFP was provide to the District for 78 District schools other than charter schools, 8 charter schools, 3 District cost centers, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 61,055.91 unweighted FTE that included 1,986.51 unweighted FTE for charter school students and received approximately \$155.9 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Blue Lake Elementary School	1 and 2
2. DeLand High School	3 through 8
3. DeLand Middle School	9 through 11
4. Louise S. McInnis Elementary School	12 through 15
5. Enterprise Elementary School	16 and 17
6. George W. Marks Elementary School	NA
7. Pierson Elementary School	18 and 19
8. Seabreeze High School	20 and 21
9. Deltona High School	22 through 27
10. Volusia County Virtual Instruction Program	NA
11. Volusia Virtual Course Offerings	28 and 29
12. Forest Lake Elementary School	30 through 32
13. Spirit Elementary School	33 through 35
14. Manatee Cove Elementary School	36 through 38
15. Richard Milburn Academy*	39 through 41

* 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 VOLUSIA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined the Volusia County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. 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 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 93 of the 450 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 1 through 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Volusia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported under the FEPF for the fiscal year ended June 30, 2013.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported number of transported students 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.

¹ A *control deficiency* in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
August 26, 2014

SCHEDULE F

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (524) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (49,019) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	1,123
IDEA (K-12), Unweighted	218
IDEA (PK), Weighted	323
IDEA (PK), Unweighted	72
Teenage Parents and Infants	336
Hazardous Walking	428
Two Miles or More	<u>46,519</u>
Total	<u>49,019</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.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 450 of the 49,019 students reported as being transported by the District.	93	(82)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 749 students.	<u>749</u>	<u>(749)</u>
Total	<u>842</u>	<u>(831)</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 Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Volusia 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 48.

**Students
 Transported
 Proposed Net
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 detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our review of student ridership relating to public transportation disclosed that the documentation to support the reported ridership of 710 students (51 students were in our sample) was not sufficient to establish the students to whom bus passes were issued and the timing of the issuances of the passes. None of the passes were signed for by either the student or an administrator. Additionally, there was no documentation that correlated the purchasing of the bus passes to the subsequent issuance of the bus passes to given students. Documentation should include the bus pass numbers, the dates of issuance, and signatures from the students and school officials to evidence receipt. As a result, the students were not eligible for State transportation funding.

Finding Continues on Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

We also noted the following exceptions for 6 of the 51 sampled students: (a) 5 students were incorrectly reported in the IDEA (K-12) Unweighted ridership category. The students lived two miles or more from school; however, we could not reclassify them to the Two Miles or More ridership category because of the lack of documentation to support the students' ridership involving the bus passes described above, and (b) 1 student was incorrectly reported in the Teenage Parents and Infants Program ridership category; however, the student was not enrolled in that Program during the 2012-13 school year and was not otherwise eligible for transportation funding. We propose the following adjustments:

July 2012 Survey25 Days in Term

Two Miles or More	(50)	
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October 2012 Survey90 Days in Term

IDEA (K-12), Unweighted	(3)	
Teenage Parents and Infants	(61)	
Two Miles or More	(230)	

February 2013 Survey90 Days in Term

IDEA (K-12), Unweighted	(4)	
Teenage Parents and Infants	(87)	
Two Miles or More	(221)	

June 2013 Survey25 Days in Term

IDEA (K-12), Unweighted	(3)	
Two Miles or More	(51)	(710)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

2. [Ref. 52] Our general tests of student transportation disclosed that 26 students (4 students were in our sample) were transported using private passenger vehicles; however, the students were not documented as being isolated or disabled. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2012 Survey

90 Days in Term

Teenage Parents and Infants	(10)	
Two Miles or More	(1)	

February 2013 Survey

90 Days in Term

Teenage Parents and Infants	(15)	(26)
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3. [Ref. 53] Four students in our sample were incorrectly reported in the Teenage Parents and Infants ridership category. We determined that three of these students were enrolled in a Federally funded program and should not have been reported for State transportation funding. The remaining student was not enrolled in the Teenage Parent and Infants Program for the 2012-13 school year; however, we determined that the student was eligible to be reported in the Two Miles or More ridership category. We propose the following adjustments:

July 2012 Survey

16 Days in Term

Teenage Parents and Infants	(3)	
-----------------------------	-----	--

February 2013 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
Two Miles or More	1	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
Adjustments**

Findings

4. [Ref. 54] Six students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

<u>July 2012 Survey</u>		
<u>16 Days in Term</u>		
Two Miles or More	(4)	
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(1)	(6)

5. [Ref. 55] Eighty-five students (17 students were in our sample) were incorrectly reported in the Hazardous Walking ridership category. We determined that the hazard identification code associated with the students indicated a location the students did not cross in route to school. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:

<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	(42)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	(43)	(85)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
Adjustments**

Findings

6. [Ref. 56] Two students in our sample were incorrectly reported in the IDEA (K-12) Weighted ridership category. The students' IEPs indicated they should have a climate-controlled bus; however, there were no physicians' prescriptions on file to support these needs. We determined that the students were otherwise eligible to be reported in the Two Miles or More ridership category. We propose the following adjustments:

October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	

February 2013 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0

7. [Ref. 57] Eight students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

October 2012 Survey

90 Days in Term

IDEA (K-12), Unweighted	(5)	
Two Miles or More	5	

February 2013 Survey

90 Days in Term

IDEA (K-12), Unweighted	(3)	
Two Miles or More	3	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
8. [Ref. 58] <u>One student in our sample was incorrectly reported in the Two Miles or More ridership category. The student was not enrolled in school during the reporting survey and should not have been reported for State transportation funding. We propose the following adjustment:</u>	
<u>July 2012 Survey</u>	
<u>16 Days in Term</u>	
Two Miles or More	(1) (1)
Proposed Net Adjustment	<u>(831)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Volusia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) proper documentation is maintained to support the eligibility of students reported on alternative modes of transportation, such as public transportation; (2) students are reported in the correct ridership category and are not otherwise funded by Federal program sources; (3) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (4) only eligible students who are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (5) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; and (6) only those students who are in membership and are documented as having been transported at least one time during the 11-day survey window are reported for State transportation funding.

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

REGULATORY CITATIONS

- Chapter 1002.33, FS Charter Schools
- Chapter 1006, Part I, E., FS Transportation of Public K-12 Students
- Section 1011.68, FS Funds for Student Transportation
- Chapter 6A-3, FAC Transportation
- Student Transportation General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Volusia County

For the fiscal year ended June 30, 2013, the District received approximately \$9.9 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2012	50	1,793
October 2012	237	23,970
February 2013	237	23,202
June 2013	<u>0</u>	<u>54</u>
Total	<u>524</u>	<u>49,019</u>

3. Statutes and Rules

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

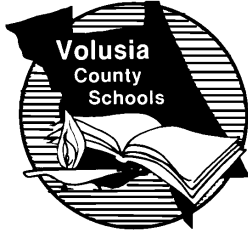
- Chapter 1002.33, FS Charter Schools
- Chapter 1006, Part I, E., FS Transportation of Public K-12 Students
- Section 1011.68, FS Funds for Student Transportation
- Chapter 6A-3, FAC Transportation

Volusia County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A
MANAGEMENT’S RESPONSE**



**Margaret A. Smith
Superintendent of Schools**

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School Board of Volusia County

**Ms. Candace Lankford, Chairman
Mr. Stan Schmidt, Vice-Chairman
Mrs. Diane Smith
Mrs. Linda Costello
Mrs. Ida D. Wright**

August 26, 2014

David W. Martin
Auditor General, State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

This letter is in response to the draft report on the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2013. The School District of Volusia County is in agreement with the findings of the Auditor General.

The findings have been reviewed and the corrective actions for each program/service area are as follows:

FTE Eligibility

In response to the recommendations of the Auditor General, transmitted FTE records will be programmatically cross-referenced with locally kept electronic files following the transmission of each survey. Our current reporting processes prohibit the reporting of any student not meeting membership eligibility or attendance eligibility during the survey window. However, amendments will be made to student records adjusted after the transmission of a survey that impact a student’s eligibility for FTE reporting.

The FTE Analyst will conduct training for school personnel regarding the proper procedures for making adjustments to data after survey transmission.

ESOL

The ESOL Department is working with Technology Services to develop an electronic ELL Student Plan. The ELL Student Plan will include the student’s name, classification, the date the plan was completed, the instruction by program, classification date, and assessment data for identification, reevaluation and exit. The student plan will be updated during the year as follows:

- Annual basis for elementary students;
- Semester basis for secondary students and;
- When a change occurs to the program of instruction for K-12 ELL students

In response to the auditor’s recommendation concerning tabulating number of surveys versus years reported, Technology Services has amended program logic to delete ESOL Line 130 from student records when the student has been reported for twelve surveys. Changes will be included in the district’s reporting procedures effective for Survey 2 of the 2014-15 school year.

Personnel trainings will be supplemented with technical assistance papers and will be highlighted in professional development sessions. Professional development sessions will focus on procedures regarding student plan dates, extension of services and exit. Ongoing monitoring of ESOL procedures will take place by conducting site visits and examining reports. Information concerning new ESOL procedures will be disseminated to FTE administrative personnel at the annual FTE meeting in September of 2014.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

David W. Martin
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ESE

The following changes will be implemented in response to deficiencies identified in ESE and Hospital Homebound:

1. Hospital Homebound: A sign-in sheet or time sheet will be maintained by each teacher, including both paid-on-bill and full-time teachers, which will require the parent or facility representative's signature each time the student is served. The sign-in sheet will be housed in the student's homebound folder upon discharge and the time sheet will be maintained in the payroll records at the homebound office.
2. Hospital Homebound: A template for reporting more than one matrix line number will be created and shared with the district placement specialists. A tracking report will also be created for the homebound office to utilize as a crosscheck.
3. Matrix: Training will be provided to district placement specialists regarding accurate and timely completion of matrices. Timely completion will be monitored. A report will also be developed as a crosscheck for monitoring those students who receive the extra points on the matrix form.
4. Documentation: Training and Technical Assistant Papers will be provided to district placement specialists and related service providers regarding IEP signatures and proper housing of documentation in the student's file.

Career and Technical Education

The Career and Technical department will institute an OJT Student Application which will clearly outline the requirement of time cards by all students involved. Additional training will be provided to Assistant Principals and School Counselors that will be delivered as a joint effort with the Student Accounting Services department. These trainings will entail instructing Assistant Principals to collect time cards from OJT teachers during FTE weeks and create a digital record to be stored for audit purposes. The digital records of each school will be collected and stored at the district office in the Career and Technical Education department.

Certification

As it pertains to findings related to deficient in-service points for teachers instructing English Language Learner (ELL) students, in addition to our current practices of on-going monitoring of teachers' progress, notification to teachers of ESOL coursework requirements, and impacting teachers ratings on their evaluations in the area of professional development when they fail to make adequate progress of ESOL coursework, the Certification Office is allocating resources to provide incentives for timely certification completion. The certification office intends to provide a reimbursement of the cost of the English for Speakers of Other Languages (ESOL) Florida subject area exam beginning this fiscal year, 2014-2015.

In response to findings regarding proper parent notification of out-of-field teachers, the Certification Office will include in its procedures a requirement that all schools provide a copy of each parent notification letter to the Certification Office for record retention. The Certification Office will continue to provide a sample letter to schools, and will increase compliance awareness through communication at the annual FTE meetings in September, weekly emails, and Principal meetings. Additional reminders will be disseminated at the start of the school year, and prior to each survey reporting period.

Regarding the findings of proper school board approval for out-of-field teachers Volusia County schools has and will continue to comply with 6A-1.0503, F.A.C. by ensuring all evidence of qualifications and board approval is documented in the employee's record. In addition, effective May 2014 the Certification Office began adding the specific subject area the teacher is not certified for all out-of-field teachers included on the board agenda.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin
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Student Transportation

In response to the recommendations made by the Office of the Auditor General, in connection with the audit of the Student Transportation files for Fiscal Year Ended June 30, 2013, the Student Transportation department has made the following improvements:

1. Revised established forms to ensure and support public transportation is recorded accurately and maintained with FEFP Survey period records.
2. Only students eligible and authorized in accordance with state statute for funding will be reported.
3. District Trapeze map (routing software) was verified to be accurate and verified with handheld calibrated GPS device
4. Hazardous Walk conditions are updated each FEFP Survey Period in the DOE Website.
5. Working with ESE Department to ensure membership category are appropriately documented on the students' IEP's with correct TARS.
6. Only eligible enrolled students for the applicable membership category and documented as riding at least one time during the survey period shall be reported.

Thank you for the opportunity to respond to the draft Florida Education Finance Program (FEFP) Audit Report. Compliance with rules pertaining to the FEFP is important to the School District of Volusia County and every effort will be made to correct the noted deficiencies.

We wish to express our appreciation to you and to Ms. Gail Collier for an audit that was conducted in a timely and professional manner.

Respectfully,

Margaret A. Smith

Margaret A. Smith, D.Ed.
Superintendent of Schools

cc: Don Boulware
Jennifer Hoag
Robert Moll
Tina Skipper