

**SUMTER COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2019



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2018-19 fiscal year, Richard A. Shirley served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Sally Moss	1
Christine S. Norris, Vice Chair from 11-20-18	2
David A. Williams, Chair through 11-19-18	3
Jennifer Boyett	4
Kathie L. Joiner, Chair from 11-20-18; Vice Chair through 11-19-18	5

The team leader was Bernice Rivas, 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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**SUMTER COUNTY DISTRICT SCHOOL BOARD  
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# SUMTER COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

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

# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Sumter County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted:

- State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, and the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 6 of the 60 teachers in our test. Twenty (33 percent) of the 60 teachers in our test taught at charter schools and 2 (33 percent) of the 6 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	38	15	39%	5	-	NA
ESE Support Levels 4 and 5	38	-	NA	5	-	NA
Career Education 9-12	24	-	NA	4	-	NA
<b>Totals</b>	<b><u>100</u></b>	<b><u>15</u></b>		<b><u>14</u></b>	<b><u>0</u></b>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 30 of the 251 students in our student transportation test, in addition to 251 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 17 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.3288, all applicable to District schools other than charter schools, but has a potential impact on the District's weighted FTE of negative 7.0709 (7.0217 applicable to District schools other than charter schools and .0492 applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 226 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$29,729 (negative 7.0709 times \$4,204.42), of which \$29,522 is applicable to District schools other than charter schools and \$207 is applicable to charter schools.

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

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

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 8 schools other than charter schools, 1 charter school, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$5.02 million was provided through the FEFP to the District for the District-reported 8,598.73 unweighted FTE as recalibrated, which included 3,179.72 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

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

differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>1</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the 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 \$1.06 million for student transportation as part of the State funding through the FEFP.

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<sup>1</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Sumter County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 2018-19* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Sumter County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>2</sup> 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 District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

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<sup>2</sup> 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.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
October 5, 2020

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2019, the Sumter County District School Board (District) reported to the DOE 8,598.73 unweighted FTE as recalibrated, which included 3,179.72 unweighted FTE as recalibrated for charter schools, at 8 District schools other than charter schools, 1 charter school, and 3 virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (12) consisted of the total number of brick and mortar schools in the District that offered courses, including a charter school, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (6,130) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 5 of the 38 students in our ESOL test,<sup>3</sup> 5 of the 38 students in our ESE Support Levels 4 and 5 test,<sup>4</sup> and 4 of the 24 students in our Career Education 9-12 test.<sup>5</sup> Fifteen (39 percent) of the 38 students in our ESOL test attended charter schools and none of the 5 students with exceptions attended charter schools. None of the 38 students in our ESE Support Levels 4 and 5 and none of the 24 students in our Career Education 9-12 tests attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	12	6	4,799	59	2	6,515.3300	49.5363	23.9216
Basic with ESE Services	12	6	1,130	48	0	1,659.1100	40.6484	(.3892)
ESOL	9	5	112	38	5	140.1900	26.7367	(4.4260)
ESE Support Levels 4 and 5	9	5	47	38	5	36.3000	17.8777	(1.5343)
Career Education 9-12	4	1	<u>42</u>	<u>24</u>	<u>4</u>	<u>247.8000</u>	<u>5.1852</u>	<u>(18.9009)</u>
All Programs	12	6	<u>6,130</u>	<u>207</u>	<u>16</u>	<u>8,598.7300</u>	<u>139.9843</u>	<u>(1.3288)</u>

<sup>3</sup> For ESOL, the material noncompliance is composed of Findings 1, 2, and 4 on *SCHEDULE D*.

<sup>4</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 5, 7, 15, and 16 on *SCHEDULE D*.

<sup>5</sup> For Career Education 9-12, the material noncompliance is disclosed in Finding 6 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (188, of which 106 are applicable to District schools other than charter schools and 82 are applicable to charter schools consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, and the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 6 of the 60 teachers in our test.<sup>6</sup> Twenty (33 percent) of the 60 teachers in our test taught at charter schools and 2 (33 percent) of the 6 teachers with exceptions taught at charter schools.

## **Proposed Adjustments**

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

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

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<sup>6</sup> For teachers, the material noncompliance is composed of Findings 8, 11, 13, 14, and 17 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	(.4324)	1.108	(.4791)
102 Basic 4-8	3.6787	1.000	3.6787
103 Basic 9-12	2.1738	1.000	2.1738
111 Grades K-3 with ESE Services	1.5837	1.108	1.7547
112 Grades 4-8 with ESE Services	(2.4434)	1.000	(2.4434)
113 Grades 9-12 with ESE Services	.4704	1.000	.4704
130 ESOL	(4.1600)	1.185	(4.9296)
254 ESE Support Level 4	(1.0255)	3.619	(3.7113)
255 ESE Support Level 5	(.5088)	5.642	(2.8706)
300 Career Education 9-12	(.6654)	1.000	(.6654)
Subtotal	<u>(1.3288)</u>		<u>(7.0217)</u>
<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
102 Basic 4-8	.2660	1.000	.2660
103 Basic 9-12	18.2355	1.000	18.2355
130 ESOL	(.2660)	1.185	(.3152)
300 Career Education 9-12	<u>(18.2355)</u>	1.000	<u>(18.2355)</u>
Subtotal	<u>.0000</u>		<u>(.0492)</u>
<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	(.4324)	1.108	(.4791)
102 Basic 4-8	3.9447	1.000	3.9447
103 Basic 9-12	20.4093	1.000	20.4093
111 Grades K-3 with ESE Services	1.5837	1.108	1.7547
112 Grades 4-8 with ESE Services	(2.4433)	1.000	(2.4433)
113 Grades 9-12 with ESE Services	.4704	1.000	.4704
130 ESOL	(4.4260)	1.185	(5.2448)
254 ESE Support Level 4	(1.0255)	3.619	(3.7113)
255 ESE Support Level 5	(.5088)	5.642	(2.8706)
300 Career Education 9-12	<u>(18.9009)</u>	1.000	<u>(18.9009)</u>
Total	<u>(1.3288)</u>		<u>(7.0709)</u>

Notes: (1) See NOTE A7.

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

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

## SCHEDULE C

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### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0171</u>	<u>#0181</u>	
101 Basic K-3	.....	.....	(.5000)	(.5000)
102 Basic 4-8	.8728	.....	.....	.8728
103 Basic 9-12	.....	2.1420	.....	2.1420
111 Grades K-3 with ESE Services	1.6452	.....	.....	1.6452
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.4704	.....	.4704
130 ESOL	(2.0180)	(2.1420)	.....	(4.1600)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
255 ESE Support Level 5	.....	(.5088)	.....	(.5088)
300 Career Education 9-12	.....	(.6654)	.....	(.6654)
Total	<u>.0000</u>	<u>(.7038)</u>	<u>(.5000)</u>	<u>(1.2038)</u>

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

**Proposed Adjustments (1)**

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#2001*</u></b>	<b><u>#3001</u></b>	<b><u>#7006</u></b>	<b><u>Total</u></b>
101	(.5000)	.....	.0676	.....	(.4324)
102	.8728	.2660	.2903	2.5156	3.9447
103	2.1420	18.2355	.0318	.....	20.4093
111	1.6452	.....	.....	(.0615)	1.5837
112	.0000	.....	.....	(2.4433)	(2.4433)
113	.4704	.....	.....	.....	.4704
130	(4.1600)	(.2660)	.....	.....	(4.4260)
254	(.5000)	.....	(.5147)	(.0108)	(1.0255)
255	(.5088)	.....	.....	.....	(.5088)
300	<u>(.6654)</u>	<u>(18.2355)</u>	<u>.....</u>	<u>.....</u>	<u>(18.9009)</u>
Total	<u>(1.2038)</u>	<u>.0000</u>	<u>(.1250)</u>	<u>.0000</u>	<u>(1.3288)</u>

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

\* Charter School



# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Sumter County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2018-19* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

### Bushnell Elementary School (#0031)

1. [Ref. 3101] Three ESE students in our ESOL test were incorrectly reported in Program No. 130 (ESOL) during the February 2019 reporting survey period. The students' schedules should have been entirely reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	1.1452	
130 ESOL	<u>(1.1452)</u>	.0000

2. [Ref. 3102] One ELL student was assessed English language proficient and an ELL Committee was convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8728	
130 ESOL	<u>(.8728)</u>	.0000

3. [Ref. 3104] The *Matrix of Services* form for one ESE student did not identify the individual services under each of the five Domains; consequently, we were unable to determine if the student was eligible to be reported in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Bushnell Elementary School (#0031)** (Continued)

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**South Sumter High School (#0171)**

4. [Ref. 17101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.7140	
130 ESOL	<u>(.7140)</u>	<u>.0000</u>

5. [Ref. 17103] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4704	
255 ESE Support Level 5	<u>(.4704)</u>	<u>.0000</u>

6. [Ref. 17104] School records did not evidence that four Career Education students who participated in OJT had worked during the reporting survey period (3 students) or had worked the number of hours consistent with the FTE reported (1 student). We propose the following adjustment:

300 Career Education 9-12	<u>(.6654)</u>	(.6654)
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7. [Ref. 17106] The number of homebound instructional minutes for one student was not reported in accordance with the homebound teacher's contact logs and the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0384)</u>	(.0384)
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8. [Ref. 17171] One teacher, who was approved by the School Board to teach Reading out of field in a previous school year, had earned only 60 of the 120 in-service training points required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.4280	
130 ESOL	<u>(1.4280)</u>	<u>.0000</u>
		<u>(.7038)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lake Panasoffkee Elementary School (#0181)**

9. [Ref. 18101] One student in our Basic test withdrew from school prior to the February 2019 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

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

**Villages Charter School (#2001)**

10. [Ref. 200102] Student course schedules were incorrectly reported. The School's bell schedule supported between 1,750 and 1,835 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 150 to 350 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the Schools' bell schedule. Since most of the students were reported within the School for the entire year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

11. [Ref. 200171/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. One teacher (Ref. 200171) held certification in Math and Business Education but taught courses that required certification in Agriculture and Engineering and Technology Education and one teacher (Ref. 200172) held certification in Health and ESE but taught courses that required certification in Middle Grades English with an ESOL endorsement. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustment:

<u>Ref. 200171</u>		
103 Basic 9-12	18.2355	
300 Career Education 9-12	(18.2355)	.0000
 <u>Ref. 200172</u>		
102 Basic 4-8	.2660	
130 ESOL	(.2660)	.0000
		.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Sumter Prep Academy (#3001)**

12. [Ref. 300101] One student in our Basic test withdrew from school prior to February 2019 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

103 Basic 9-12	(.1250)	(.1250)
----------------	---------	---------

13. [Ref. 300171] One teacher was approved by the School Board to teach Reading out of field in a previous school year; however, District records did not demonstrate that the teacher had earned the required course credit towards the out-of-field assignment required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline prior to teaching out of field in the 2018-19 school year. We propose the following adjustment:

103 Basic 9-12	.1568	
254 ESE Support Level 4	(.1568)	.0000

14. [Ref. 300172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESE. We propose the following adjustment:

101 Basic K-3	.0676	
102 Basic 4-8	.2903	
254 ESE Support Level 4	(.3579)	.0000
		(.1250)

**Sumter Virtual Instruction (Course Offerings)(#7006)**

15. [Ref. 700603] The *Matrix of Services* (Matrix) form that accompanied the IEP dated February 26, 2018 for one virtual education ESE student was completed after the October 2018 reporting survey period and the previous Matrix form did not evidence that it was reviewed for the aforementioned IEP. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0723	
254 ESE Support Level 4	(.0723)	.0000

16. [Ref. 700606] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0615)	
254 ESE Support Level 4	.0615	.0000

**Findings**

**Sumter Virtual Instruction (Course Offerings)(#7006)** (Continued)

17. [Ref. 700671] Our examination of two teachers (one teacher was in our test) disclosed that both teachers taught three virtual education courses but were not properly certified. Specifically:

- a. One teacher reported as the teacher of record from March 2019 to June 2019, was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in English and Reading. We also noted that the parents of the students were not notified of the teacher’s out-of-field status.
- b. One teacher was reported as the teacher of record through March 2019 and was approved by the School Board in the prior year to teach Reading out of field; however, District records did not demonstrate that the teacher had earned the six semester hours of college credit toward the out of field assignment required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline prior to teaching out of field in the 2018-19 school year.

We propose the following adjustment:

102 Basic 4-8	2.5156	
112 Grades 4-8 with ESE Services	<u>(2.5156)</u>	<u>.0000</u>
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<b><u>(1.3288)</u></b>

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### RECOMMENDATIONS

We recommend that Sumter County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories, particularly for students in ESOL and ESE Programs; (2) ELL Committees for students who are assessed as English language proficient document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student's continued ESOL placement; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored and timely completed; (4) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately and timely completed, signed, and retained in readily accessible files; (6) students in the Hospital and Homebound program are reported for the correct amount of FTE based on the instructional time scheduled on the students' IEPs and a signed Homebound instructor's contact log; (7) only students who are enrolled at least 1 day during the reporting FTE membership survey week, and in attendance at least 1 day during the 11-day reporting survey period are reported for FEFP funding; (8) student course schedules are reported in accordance with the school's bell schedule; (9) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (10) parents are timely notified when their children are assigned to teachers teaching out of field; and (11) out-of-field teachers earn the required college credit or in-service training points required by SBE Rule 6A-1.0503 and the teachers' in-service training timelines.

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

#### REGULATORY CITATIONS

##### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

*FTE General Instructions 2018-19*

## **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

*FTE General Instructions 2018-19*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

## **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

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

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

## **Career Education On-The-Job Attendance**

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

## **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2018-19*

## **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

## **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*  
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*  
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*  
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*  
Section 1012.56, Florida Statutes, *Educator Certification Requirements*  
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*  
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*  
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*  
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*  
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

## **Virtual Education**

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

## **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*



## **NOTES TO SCHEDULES**

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Sumter County District School Board (District), the FEFP, the FTE, and related areas is provided below.

### **1. The District**

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 8 schools other than charter schools, 1 charter school, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$5.02 million was provided through the FEFP to the District for the District-reported 8,598.73 unweighted FTE as recalibrated, which included 3,179.72 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

### **2. FEFP**

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

### **3. FTE Student Enrollment**

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

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

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

#### **7. Educational Programs**

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

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Bushnell Elementary School	1 through 3
2. South Sumter High School	4 through 8
3. Lake Panasoffkee Elementary School	9
4. Villages Charter School*	10 and 11
5. Sumter Prep Academy	12 through 14
6. Sumter Virtual Instruction (Course Offerings)	15 through 17

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Sumter County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Sumter County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>7</sup> 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 District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

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<sup>7</sup> 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.

*SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

**Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
October 5, 2020

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2019. (See NOTE B.) The population of vehicles (128) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (4,657) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	1
IDEA – PK through Grade 12, Weighted	320
All Other FEFP Eligible Students	<u>4,336</u>
Total	<u>4,657</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 30 of 251 students in our student transportation test.<sup>8</sup>

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<sup>8</sup> For student transportation, the material noncompliance is composed of Findings 2, 7, 8, 9, 10, 11, and 12 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)	-	-
Our tests included 251 of the 4,657 students reported as being transported by the District.	-	30	(16)
In conjunction with our general tests of student transportation we identified certain issues related to 251 additional students.	-	<u>251</u>	<u>(210)</u>
Total	<u>(3)</u>	<u>281</u>	<u>(226)</u>

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

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



# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Sumter County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 62] Our general tests disclosed that the reported number of buses in operation was overstated by three buses. We noted that passenger vans were incorrectly classified as school buses in the October 2018 (1 bus) and February 2019 (1 bus) reporting survey periods, and one bus in the July 2018 reporting survey period was incorrectly counted due to a data input error made when recording the bus number. We propose the following adjustments:

**July 2018 Survey**

Number of Buses in Operation (1)

**October 2018 Survey**

Number of Buses in Operation (1)

**February 2019 Survey**

Number of Buses in Operation (1)  
(3)

**Students  
Transported  
Proposed Net  
Adjustments**

0

**Findings**

2. [Ref. 51] Twelve PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in the District’s Voluntary PK Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(6)	
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**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	(6)	(12)
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3. [Ref. 52] Our general test of reported ridership disclosed that 20 PK students were incorrectly omitted from State transportation funding reporting. The students were reported in the Non-FEFP Fundable PK through Grade 12 Students ridership category; however, the students were enrolled in the District’s ESE programs and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2018 Survey**

36 Days in Term

All Other FEFP Eligible Students	2	
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**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	6	
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36 Days in Term

All Other FEFP Eligible Students	6	
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**June 2019 Survey**

11 Days in Term

All Other FEFP Eligible Students	6	20
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4. [Ref. 53] Our general tests disclosed that the number of DIT was incorrectly reported for 92 students. The students were reported for 17 and 16 DIT, respectively rather than the 8 and 11 DIT as supported by the District’s summer instructional calendars. We propose the following adjustments:

<b>Findings</b>		<b>Students Transported Proposed Net Adjustments</b>	
<b>July 2018 Survey</b>			
<u>17 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(49)		
<u>8 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	49		
<b>June 2019 Survey</b>			
<u>16 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(43)		
<u>11 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	<u>43</u>	0	
5. [Ref. 54] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in the District's Virtual Education Program, which is not eligible for State transportation funding. We propose the following adjustment:			
<b>October 2018 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	<u>(1)</u>	(1)	
6. [Ref. 55] Our general tests disclosed that five students were not marked by the bus drivers as riding the bus during the applicable reporting survey periods. We propose the following adjustments:			
<b>July 2018 Survey</b>			
<u>8 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(1)		
<b>October 2018 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	(2)		
<b>February 2019 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	(1)		
<b>June 2019 Survey</b>			
<u>11 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(5)	

**Findings**

7. [Ref. 56] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from school and was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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8. [Ref. 57/60] Thirteen students in our test were incorrectly reported in the IDEA PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 12 students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category but the IEP for the remaining student did not authorize ESY services; consequently, the student was not eligible to be reported for State transportation funding in a summer reporting survey period. We propose the following adjustments:

**Ref. 57**

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

**Ref. 60**

**July 2018 Survey**

8 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	4	

**October 2018 Survey**

90 Days in Term

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

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**June 2019 Survey**

11 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	(1)

9. [Ref. 58] A valid student address for one student in our test was not available at the time of our examination and could not be subsequently located. Consequently, we could not determine the student’s eligibility for State transportation funding. We propose the following adjustment:

**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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10. [Ref. 59] Our general tests disclosed that two ESE students (one student was in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were transported by a school van; consequently, the students were not eligible to be reported in a weighted ridership category; however, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

11. [Ref. 61] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. School records did not evidence that the student was enrolled in a Teen Parent Program; however, the student was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**October 2018 Survey**

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

12. [Ref. 63] Our general tests disclosed that five bus driver reports were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 225 students (12 students were in our test) reported could not be validated. We propose the following adjustment:

**October 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted

(8)

All Other FEFP Eligible Students

(217)

(225)

**Proposed Net Adjustment**

**(226)**

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Sumter County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported; (2) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (3) only students enrolled in FEFP fundable programs that require transportation are reported for State transportation funding; (4) only those students who are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; (6) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (7) only ESE students whose IEPs specify a need for ESY and transportation as a related service and students attending non-residential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods; (8) students are properly documented as having met the eligibility requirements for the ridership categories in which they are reported; (9) students transported in vehicles other than a school bus are not reported in a weighted ridership category; and (10) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who are providing the transportation that attests to the validity and accuracy of the students' ridership.

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

### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*  
*FTE General Instructions 2018-19 (Appendix F)*

## NOTES TO SCHEDULES

### NOTE A - SUMMARY STUDENT TRANSPORTATION

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

#### 1. Student Eligibility

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

#### 2. Transportation in Sumter County

For the fiscal year ended June 30, 2019, the District received \$1.06 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	7	49	-
October 2018	55	2,281	1,213
February 2019	57	2,284	1,169
June 2019	<u>9</u>	<u>43</u>	<u>25</u>
Totals	<u>128</u>	<u>4,657</u>	<u>2,407</u>

#### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

### NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.



# MANAGEMENT'S RESPONSE



## SUMTER COUNTY SCHOOL BOARD

2680 W C-476, Bushnell, Florida 33513 – <http://www.sumter.k12.fl.us>

*Preparing the Next Generation Today!*

**Richard A. Shirley**  
Superintendent of Schools

### BOARD MEMBERS

District 1 **Sally Moss**  
District 2 **Christine S. Norris**  
District 3 **David A. Williams**  
District 4 **Jennifer Boyett**  
District 5 **Kathie L. Joiner**

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**Warehouse**  
Ext. 52220 Fax 793-9298

**Transportation**  
Ext. 53200 Fax 793-1083

**The Villages Charter School**  
352-259-2350 Fax 259-3850

October 5, 2020

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

Dear Ms. Norman:

The preliminary and tentative findings for the examination of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Enrollment and Student Transportation for the fiscal year ended June 30, 2019 for Sumter County Schools have been reviewed.

The District concurs with all findings. The Villages Charter School does not concur with finding #11 (Ref. 200171/72).

### Full-Time Equivalent (FTE) Students

Finding #1 (Ref.3101) Data will be reviewed more closely to ensure appropriate FTE earned is reported. The district retrained ESOL Specialists and ESOL Coordinators and reviewed criteria for students' continuing ESOL placement and reporting of students for weighted funding in Program No. 130 (ESOL).

Finding # 2 (Ref. 3102) The district has retrained ESOL Specialists and ESOL Coordinators and reviewed criteria for students' continuing ESOL placement and reporting of students for weighted funding in Program No. 130 (ESOL).

Finding #3 (Ref. 3104) Since August 2019, the district requires for the ESE Specialist to complete a Matrix of Services form at least annually for any student with a Matrix rating of 254 or 255. An additional copy of the completed form is reviewed at the district level to ensure accuracy in reporting.

Finding #4 (Ref. 17101) Data will be reviewed more closely to ensure appropriate FTE earned is reported. The district retrained ESOL Specialists and ESOL Coordinators and reviewed criteria for students' continuing ESOL placement and reporting of students for weighted funding in Program No. 130 (ESOL).

Finding #5 (Ref. 17103) Since August 2019, the district requires for the ESE Specialist to complete a Matrix of Services form at least annually for any student with a Matrix rating of 254 or 255. An additional copy of the completed form is reviewed at the district level to ensure accuracy in reporting.

Finding #6 (Ref. 17104) Students will complete a time card listing the hours, days, and weekly/monthly totals for the job. The time card will be completed each month by the student and signed by the employer/current supervisor at the training station. The teacher/coordinator will file the time card in the school audit folder for the student by the end of each month. The file is maintained by the teacher/coordinator and monitored by the school principal or designee QUARTERLY.

Finding #7 (Ref. 17106) Data will be reviewed more closely to ensure appropriate instructional minutes are reported. FTE minutes claimed for students assigned to Hospital Homebound instructional minutes will be checked at the district level after the school has completed the initial review of FTE.

Findings #8, #13, #14 & #17 (Ref. 17171), (Ref. 300171), (Ref. 300172), (Ref. 700671) On September 11, 2020, the Sr. Director of Human Resources met with all school certification contacts including the Villages Charter School for a certification training session. The contacts were counseled regarding the importance of accurately reporting out of field status to parents and following up with their teachers' in-service timelines. The Sr. Director, HR has asked for copies of all parent notification letters and will follow up with school contacts before the February FTE survey.

Finding #9 (Ref. 18101) Data will be reviewed more closely to ensure appropriate instructional minutes are reported.

Finding #10 (Ref. 200102) The VCS will work with Sumter County and Skyward to properly align the bell schedule and course schedules to reflect instructional minutes.

Finding #11 (Ref. 200171/72) The VCS disagrees with the finding. Due to a clerical error these two alternate teachers were unintentionally included in the October 2018 survey. Previous surveys show these teachers were not included and this was an unintentional entry. The VCS acknowledges the finding and reserves the right to appeal at the appropriate time.

Finding #12 (Ref. 300101) Data will be reviewed more closely to ensure appropriate FTE earned is reported.

Finding #13 (Ref. 300171) See response on Finding#8

Finding #14 (Ref. 300172) See response on Finding#8

Finding #15 & 16 (Ref. 700603), {Ref 700606) Since August 2019, the district requires for the ESE Specialist to complete a Matrix of Services form at least annually for any student with a Matrix rating of 254 or 255. An additional copy of the completed form is reviewed at the district level to ensure accuracy in reporting.

Finding #17 (Ref. 700671): See response on Finding #8

#### Student Transportation

Finding #1 - 11 (Ref. 51-62) The District will monitor more closely any student reported to ensure their proper ridership category, including number of days in term and also make sure that any student reported as specialized transportation, that their IEP reflects the need.

Finding #12 (Ref. 63) The District agrees that 5 bus driver's signature were missing on reports in October even though bus drivers were asked to sign their reports. The district does have ridership reports completed by these 5 bus drivers in their own handwriting. The district also has affidavits from the same 5 bus drivers affirming they did in fact complete the report. In addition the district has employee, payroll and actual student attendance records for the questioned ridership. All bus drivers did sign their reports in February. The district will ensure that the bus driver's signature will be on all future ridership reports. However, due to the alternate background documentation we have, we do not think we should lose FTE revenue. We have overwhelming documentation that we did indeed transport those students and we did incur the costs associated with transportation. We acknowledge the finding and reserve the right to appeal at the appropriate time.

The Sumter County School Board will continue to develop, evaluate and revise existing policies and procedures. The Sumter County School Board is committed to complying with all State reporting requirements.

Please contact us if additional information is needed.

Sincerely,

A handwritten signature in black ink that reads "Richard A. Shirley". The signature is written in a cursive style with a large, stylized initial "R".

Richard A. Shirley

Superintendent of Schools