

**LAKE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2024



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Diane S. Kornegay served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Bill Mathias	1
Tyler Brandeburg, Vice Chair from 11-13-23	2
Marc Dodd, Chair through 11-12-23	3
Mollie Cunningham, Vice Chair through 11-12-23, Chair from 11-13-23	4
Dr. Stephanie Luke	5

The team leader was Gail S. Collier, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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LAKE COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
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
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 Exceptional Student Education (ESE) Support Levels 4 and 5 and student transportation, the Lake 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, 2024. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 28 of the 192 teachers in our test. Twenty-four (13 percent) of the 192 teachers taught at charter schools and 9 (32 percent) of the 28 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 for 21 of the 111 students in our ESE Support Levels 4 and 5 test. None of the 111 students attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 54 of the 319 students in our student transportation test as well as exceptions for 636 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 37 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.0705 (2.5707 applicable to District schools other than charter schools and .4998 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 46.1090 (43.3579 applicable to District schools other than charter schools and 2.7511 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 672 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, 2024, was \$5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$236,988 (negative 46.1090 times \$5,139.73), of which \$222,848 is applicable to District schools other than charter schools and \$14,140 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lake County, Florida. Those services are provided primarily to prekindergarten (PK) through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Lake 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. The District had 45 schools¹ other than charter schools, 12 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$220 million was provided through the FEFP to the District for the District-reported 50,078.62 unweighted FTE as recalibrated, which included 8,422.22 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

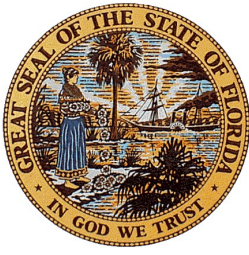
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey²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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, 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 \$9.87 million for student transportation as part of the State funding through the FEFP.

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

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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 Lake County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. 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 2023-24* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Exceptional Student Education Support Levels 4 and 5 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 Exceptional Student Education Support Levels 4 and 5, the Lake 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, 2024.

Other Reporting Required by *Government Auditing Standards*

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

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

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

with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5. 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
August 8, 2025

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2024, the Lake County District School Board (District) reported to the DOE 50,078.62 unweighted FTE as recalibrated, which included 8,422.22 unweighted FTE as recalibrated for charter schools, at 45 District schools other than charter schools, 12 charter schools, 3 cost centers, 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, 2024. (See NOTE B.) The population of schools (63) consisted of the total number of brick and mortar schools in the District that offered courses including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (16,894) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 21 of the 111 students in our ESE Support Levels 4 and 5 test.⁴ None of the 111 students in our ESE Support Levels 4 and 5 test 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	60	14	12,885	178	1	36,435.5100	144.6451	35.0898
Basic with ESE Services	60	15	2,830	135	3	10,194.3500	114.4569	6.3042
ESOL	52	14	955	249	5	1,736.4100	174.5966	(32.5021)
ESE Support Levels 4 and 5	38	8	224	111	21	349.1900	83.8510	(11.9624)
Career Education 9-12	13	-	-	-	-	1,363.1600	.0000	.0000
All Programs	63	15	<u>16,894</u>	<u>673</u>	<u>30</u>	<u>50,078.6200</u>	<u>517.5496</u>	<u>(3.0705)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (614, of which 560 are applicable to District schools other than charter schools

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 2, 6, 8, 12, 13, 14, 20, 23, 24, 25, and 26 on *SCHEDULE D*.

and 54 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, or the earning of required in-service training points in ESOL strategies were not met for 28 of the 192 teachers in our test.⁵ Twenty-four (13 percent) of the 192 teachers in our test taught at charter schools and 9 (32 percent) of the 28 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.

⁵ For teachers, the material noncompliance is composed of Findings 3, 7, 9, 10, 11, 15, 16, 18, 19, 21, 22, 27, 28, 34, 35, 36, and 37 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	8.9406	1.122	10.0314
102 Basic 4-8	3.4479	1.000	3.4479
103 Basic 9-12	4.2513	.988	4.2003
111 Grades K-3 with ESE Services	.4908	1.122	.5507
112 Grades 4-8 with ESE Services	4.0000	1.000	4.0000
113 Grades 9-12 with ESE Services	1.8134	.988	1.7916
130 ESOL	(13.5523)	1.208	(16.3712)
254 ESE Support Level 4	(8.6261)	3.706	(31.9683)
255 ESE Support Level 5	(3.3363)	5.707	(19.0403)
Subtotal	(2.5707)		(43.3579)

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	13.8542	1.122	15.5444
102 Basic 4-8	4.5958	1.000	4.5958
130 ESOL	(18.9498)	1.208	(22.8913)
Subtotal	(.4998)		(2.7511)

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	22.7948	1.122	25.5758
102 Basic 4-8	8.0437	1.000	8.0437
103 Basic 9-12	4.2513	.988	4.2003
111 Grades K-3 with ESE Services	.4908	1.122	.5507
112 Grades 4-8 with ESE Services	4.0000	1.000	4.0000
113 Grades 9-12 with ESE Services	1.8134	.988	1.7916
130 ESOL	(32.5021)	1.208	(39.2625)
254 ESE Support Level 4	(8.6261)	3.706	(31.9683)
255 ESE Support Level 5	(3.3363)	5.707	(19.0403)
Total	(3.0705)		(46.1090)

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0068</u>	<u>#0080</u>	<u>#0181</u>	
101 Basic K-3	1.1160	.....	.....	1.1160
102 Basic 4-8	.3232	.4165	.....	.7397
103 Basic 9-12	.....	.....	2.2836	2.2836
111 Grades K-3 with ESE Services	.5000	.....	.....	.5000
112 Grades 4-8 with ESE Services	3.0000	.....	.....	3.0000
113 Grades 9-12 with ESE Services	.....	.....	.5000	.5000
130 ESOL	(1.4392)	(.4165)	(2.2836)	(4.1393)
254 ESE Support Level 4	(3.5000)	.....	.....	(3.5000)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0241</u>	<u>#0291</u>	<u>#0431</u>	<u>#0533</u>	
101	1.1160	1.2926	4.1691	.....	1.3050	7.8827
102	.7397	.0976	.....	.....	.9012	1.7385
103	2.2836	.....	.....	.....	.....	2.2836
111	.5000	.4999	.....	.....	.5000	1.4999
112	3.0000	1.0000	.....	.....	.....	4.0000
113	.5000	.....	.....	.....	.4998	.9998
130	(4.1393)	(1.3902)	(4.1691)	.....	.....	(9.6986)
254	(3.5000)	(1.4999)	.....	.....	(3.2060)	(8.2059)
255	<u>(.5000)</u>	<u>.....</u>	<u>.....</u>	<u>(1.8961)</u>	<u>(.0704)</u>	<u>(2.4665)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8961)</u>	<u>(.0704)</u>	<u>(1.9665)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0541*</u>	<u>#0551</u>	<u>#0571</u>	<u>#0591</u>	
101	7.8827	1.3792	.0579	.....	.....	9.3198
102	1.7385	.....	1.2560	.1666	.4146	3.5757
103	2.2836	.....	.....	.....	.....	2.2836
111	1.4999	.....	(.0091)	.....	.....	1.4908
112	4.0000	.....	.....	.....	.....	4.0000
113	.9998	.....	.....	.....	.....	.9998
130	(9.6986)	(1.3792)	(1.3048)	(.1666)	(.4146)	(12.9638)
254	(8.2059)	.....	.....	.0800	.....	(8.1259)
255	<u>(2.4665)</u>	.....	.....	<u>(.2400)</u>	.....	<u>(2.7065)</u>
Total	<u>(1.9665)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1600)</u>	<u>.0000</u>	<u>(2.1265)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u> ¹			Total
		<u>#0801</u>	<u>#7004</u>	<u>#9027*</u>	
101	9.3198	.....	1.0000	12.4750	22.7948
102	3.5757	.....	(.1278)	4.5958	8.0437
103	2.2836	1.9677	.....	.....	4.2513
111	1.4908	.....	(1.0000)	.....	.4908
112	4.0000	.....	.....	.....	4.0000
113	.9998	.8800	(.0664)	.....	1.8134
130	(12.9638)	(1.9677)	.....	(17.5706)	(32.5021)
254	(8.1259)	(.5002)	.....	.....	(8.6261)
255	<u>(2.7065)</u>	<u>(.6298)</u>	<u>.....</u>	<u>.....</u>	<u>(3.3363)</u>
Total	<u>(2.1265)</u>	<u>(.2500)</u>	<u>(.1942)</u>	<u>(.4998)</u>	<u>(3.0705)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Lake 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 2023-24* 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 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 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.

Grassy Lake Elementary School (#0068)

1. [Ref. 6801] School records did not demonstrate that the *Matrix of Services* (Matrix) forms for three ESE students were reviewed or updated when the students’ new IEPs were prepared. We also noted that the Matrix form for one student was prepared more than 3 years prior to the October 2023 reporting survey and was no longer valid, and new Matrix forms for two students were not prepared until February 13, 2024, which was after the reporting survey periods. We propose the following adjustment:

112 Grades 4-8 with ESE Services	3.0000	
254 ESE Support Level 4	<u>(3.0000)</u>	.0000

2. [Ref. 6802] 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	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

3. [Ref. 6871/72/73/74] The parents of students taught by four out-of-field teachers were not notified of the teachers’ out-of-field status in ESOL until October 26, 2023, which was after the October 2023 reporting survey period. We propose the following adjustments:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Grassy Lake Elementary School (#0068)</u> (Continued)		
Ref. 6871		
101 Basic K-3	.3720	
130 ESOL	<u>(.3720)</u>	.0000
Ref. 6872		
102 Basic 4-8	.3232	
130 ESOL	<u>(.3232)</u>	.0000
Ref. 6873		
101 Basic K-3	.3720	
130 ESOL	<u>(.3720)</u>	.0000
Ref. 6874		
101 Basic K-3	.3720	
130 ESOL	<u>(.3720)</u>	<u>.0000</u>
		<u>.0000</u>

East Ridge Middle School (#0080)

4. [Ref. 8001] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4165	
130 ESOL	<u>(.4165)</u>	<u>.0000</u>
		<u>.0000</u>

Mount Dora High School (#0181)

5. [Ref. 18101] ELL Committees were not convened for two students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency for one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.6426	
130 ESOL	<u>(.6426)</u>	.0000

6. [Ref. 18102] The file for one ESE student did not contain a *Matrix of Services* form that covered the reporting survey period. We propose the following adjustment:

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

Findings

Mount Dora High School (#0181) (Continued)

7. [Ref. 18171] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.6410	
130 ESOL	<u>(1.6410)</u>	<u>.0000</u>
		<u>.0000</u>

Treadway Elementary School (#0241)

8. [Ref. 24101] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students’ new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.4999)</u>	<u>.0000</u>

9. [Ref. 24171/72] Two teachers taught Language Arts (Ref. 24171/72) and Social Studies (Ref. 24172) courses that included ELL students but were not approved by the School Board to teach out of field in ESOL (Ref. 24171/72) and Elementary Education (Ref. 24172) until January 22, 2024, which was after the October 2023 reporting survey period. We also noted the students’ parents were not notified of the teachers’ out-of-field status in ESOL (Ref. 24171) until November 27, 2023, and in ESOL and Elementary Education (Ref. 24172) until January 10, 2024. We propose the following adjustments:

<u>Ref. 24171</u>		
102 Basic 4-8	.0976	
130 ESOL	<u>(.0976)</u>	<u>.0000</u>
 <u>Ref. 24172</u>		
101 Basic K-3	1.2926	
130 ESOL	<u>(1.2926)</u>	<u>.0000</u>
		<u>.0000</u>

Leesburg Elementary School (#0291)

10. [Ref. 29171/72/74] Three teachers taught Primary Language Arts (Ref. 29171/72) and Basic subject area (Ref. 29172/74) courses to classes that included ELL students but had earned only 180 of the 240 points (Ref. 29171) and none of the 300 points by the (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Leesburg Elementary School (#0291) (Continued)

October 2023 reporting survey and only 60 of the 300 points by the February 2024 reporting survey (Ref. 29172) required by SBE Rule 6A-1.0503, FAC. In addition, two of the teachers (Ref. 29172/74) had not earned the required 60 in-service training points until November 13, 2023, which was after the October 2023 reporting survey period required by SBE Rule 6A-6.0907, FAC. We propose the following adjustments:

<u>Ref. 29171</u>		
101 Basic K-3	2.5481	
130 ESOL	<u>(2.5481)</u>	.0000
<u>Ref. 29172</u>		
101 Basic K-3	.5589	
130 ESOL	<u>(.5589)</u>	.0000
<u>Ref. 29174</u>		
101 Basic K-3	.3696	
130 ESOL	<u>(.3696)</u>	.0000

11. [Ref. 29173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.6925	
130 ESOL	<u>(.6925)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Pointe Academy (#0431)

12. [Ref. 43101] The instructional minutes for three ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the students' IEPs. The students were scheduled for a total of 360 minutes, 240 minutes, and 120 minutes; however, the students were reported for 1,480, 2,150, or 1,640 minutes, respectively, involving both the October 2023 (two students) and February 2024 (three students) reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	<u>(1.8961)</u>	<u>(1.8961)</u>
		<u>(1.8961)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Hills School (#0533)

13. [Ref. 53301] Two students were incorrectly reported in ESE Support Level 5 based on the students' placements in the Hospital and Homebound Program. The students were not provided Hospital and Homebound services during the reporting surveys according to the homebound teachers' contact logs. We propose the following adjustment:

255 ESE Support Level 5	(.0704)	(.0704)
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14. [Ref. 53302] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.4998	
254 ESE Support Level 4	(.9998)	.0000

15. [Ref. 53371] One teacher was certified in Social Science but taught courses to ESE students that required certification in Elementary Education and ESE. The parents were notified, and the teacher was approved by the School Board to teach Elementary Education but not ESE. The teacher passed the Subject Area Exam in ESE on October 28, 2023, which was after the October 2023 reporting survey. We propose the following adjustment:

101 Basic K-3	1.3050	
102 Basic 4-8	.9012	
254 ESE Support Level 4	(2.2062)	.0000
		(.0704)

Mascotte Charter School (#0541)

16. [Ref. 54171/72] Two teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach these students out of field. In addition, the letters used to notify students' parents of the teachers' out-of-field status were either dated "October 2023" so we could not determine whether the parents were notified before the October 2023 reporting survey period (Ref. 54171), or did not indicate the name of teacher (Ref. 54172). We propose the following adjustments:

<u>Ref. 54171</u>		
101 Basic K-3	.6896	
130 ESOL	(.6896)	.0000

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Mascotte Charter School (#0541)</u> (Continued)		
<u>Ref. 54172</u>		
101 Basic K-3	.6896	
130 ESOL	<u>(.6896)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Tavares Elementary School (#0551)</u>		
17. [Ref. 55101] The IEP for one Grades K-3 with ESE services student was not developed until October 24, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.0091	
111 Grades K-3 with ESE Services	<u>(.0091)</u>	<u>.0000</u>
18. [Ref. 55171/72] Two teachers taught a Language Arts course that included ELL students but were not approved by the School Board to teach out of field until January 22, 2024, which was after the October 2023 reporting survey period. We also noted the students' parents were not notified of the teachers' out-of-field status in ESOL until January 18, 2024 (Ref. 55171/72). In addition, one teacher (Ref. 55172) also taught a Basic Subject area class but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503, and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:		
<u>Ref. 55171</u>		
101 Basic K-3	.0488	
130 ESOL	<u>(.0488)</u>	<u>.0000</u>
<u>Ref. 55172</u>		
102 Basic 4-8	1.2560	
130 ESOL	<u>(1.2560)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Umatilla Middle School (#0571)</u>		
19. [Ref. 57171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught courses that required certification in English, Science, and Social Science. In addition, the student's parents were not notified of the teacher's out-of-field status. Since the student was adjusted in Finding No. 20 (Ref. 57101), we present this disclosure finding with no proposed adjustment.		<u>.0000</u>

Findings

Umatilla Middle School (#0571) (Continued)

20. [Ref. 57101] Two students were reported in ESE Support Level 5 based on the students' placements in the Hospital and Homebound Program; however, their Matrix of Services (Matrix) forms were not correctly completed. We recalculated the Matrix forms and determined they supported ESE Support Level 4. In addition, the teacher's contact logs for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

254 ESE Support Level 4	.0800	
255 ESE Support Level 5	<u>(.2400)</u>	(.1600)

21. [Ref. 57172] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	.0000
		<u>(.1600)</u>

Pine Ridge Elementary School (#0591)

22. [Ref. 59171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a full-time substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather was hired as a college intern providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the
(Finding Continues on Next Page)

Findings

Pine Ridge Elementary School (#0591) (Continued)

type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.4146	
130 ESOL	<u>(.4146)</u>	<u>.0000</u>
		<u>.0000</u>

East Ridge High School (#0801)

23. [Ref. 80101] The Homebound teacher contact logs for two ESE students enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We noted that homebound services were not started until after the reporting survey periods. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.1200)	
255 ESE Support Level 5	<u>(.1200)</u>	(.2400)

24. [Ref. 80102] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0100)</u>	(.0100)
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25. [Ref. 80103] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

26. [Ref. 80104] One student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student was not provided Hospital and Homebound services during the reporting survey period and the on-campus instruction should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

East Ridge High School (#0801) (Continued)

113 Grades 9-12 with ESE Services	.4998	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

27. [Ref. 80171] One teacher taught Basic subject areas courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.2036	
130 ESOL	<u>(1.2036)</u>	.0000

28. [Ref. 80172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English Grades 5-9 but taught courses that required certification in English Grades 6-12. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.7641	
130 ESOL	<u>(.7641)</u>	.0000
		<u>(.2500)</u>

Lake Virtual Franchise (#7004)

29. [Ref. 700401] The FTE for two virtual education students (one in our Basic test and one in our Basic with ESE Services test) was incorrectly reported. The *FTE General Instructions 2023-24* provide that virtual educational courses not reported in progress during the October 2023 or February 2024 reporting survey periods must be completed prior to the end of the 180-day school year. The courses were only reported during the June 2024 reporting survey period. Since the courses were not reported in progress during the earlier survey periods and were not completed prior to May 24, 2024, the end of the School’s 180-day school year, they were ineligible to be reported for FEPF funding for the 2023-24 school year. We propose the following adjustment:

102 Basic 4-8	(.1278)	
113 Grades 9-12 with ESE Services	<u>(.0664)</u>	(.1942)

30. [Ref. 700402] One ESE student was incorrectly reported in Grades K-3 with ESE Services. The student was not placed in ESE and the initial IEP was not completed until May 22, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Virtual Franchise (#7004) (Continued)

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>
		<u>(.1942)</u>

Pinecrest Academy Four Corners (#9027) Charter School

31. [Ref. 902701] Student course schedules were incorrectly reported for 21 kindergarten and first grade students in our test. The daily instructional and bell schedule provided 1,475 class minutes weekly; however, the students were reported for 1,740 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of instructional minutes according to the School’s daily instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustments. .0000

32. [Ref. 902702] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain source attendance records prepared by the substitute teacher in the classroom. We were able to verify that all but one of our ESOL test students were in attendance at least 1 day of the reporting survey period. Accordingly, we propose the following adjustment:

102 Basic 4-8	(.2856)	
130 ESOL	<u>(.2142)</u>	(.4998)

33. [Ref. 902703] The letter notifying parents of one ELL student’s ESOL placement was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4314	
130 ESOL	<u>(.4314)</u>	.0000

34. [Ref. 902771] One teacher taught Basic subject areas courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Pinecrest Academy Four Corners (#9027) Charter School</u> (Continued)		
102 Basic 4-8	4.3642	
130 ESOL	<u>(4.3642)</u>	.0000
35. [Ref. 902772/74] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:		
<u>Ref. 902772</u>		
101 Basic K-3	1.4490	
130 ESOL	<u>(1.4490)</u>	.0000
<u>Ref. 902774</u>		
101 Basic K-3	6.2359	
130 ESOL	<u>(6.2359)</u>	.0000
36. [Ref. 902773/75/76] Three teachers had not earned the required in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines (240 or 60 of the 300 points – Ref. 902773/902776 and 60 of the 120 points – Ref. 902775). We propose the following adjustments:		
<u>Ref. 902773</u>		
101 Basic K-3	.7263	
130 ESOL	<u>(.7263)</u>	.0000
<u>Ref. 902775</u>		
101 Basic K-3	1.2068	
130 ESOL	<u>(1.2068)</u>	.0000
<u>Ref. 902776</u>		
102 Basic 4-8	.5172	
130 ESOL	<u>(.5172)</u>	.0000
37. [Ref. 902777] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Science but taught courses that required certification in Elementary Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	2.4256	
130 ESOL	<u>(2.4256)</u>	.0000
		<u>(.4998)</u>
Proposed Net Adjustment		<u>(3.0705)</u>

SCHEDULE E

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS

Lake County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) staff not properly trained to complete *Matrix of Services* forms (Findings 1, 2, 6, 8, 20, and 25); (2) a new student information system (Findings 4, 5, 29, and 30); (3) a student transferred from another school when the IEP was due and missed the scheduled meeting (Finding 17); (4) unforeseen circumstances that included student illness and scheduling conflicts (Finding 24); (5) a misunderstanding regarding a student's placement and service delivery during the survey window (Finding 26); (6) school administration not ensuring that substitute teachers submit attendance (Finding 32); (7) not enough communication to school administration and data clerks about out-of-field notification and compliance (Findings 3, 9, 15, 18, and 28); (8) lack of data regarding teachers previously assigned ESOL students (Findings 7, 10, 21, and 27); (9) oversights on the part of school administration (Finding 19); (10) notification letters that did not include teacher names and dates and Board approval not clearly documented (Finding 16); (11) the charter school not retaining documentation of in-service points and inability to contact the teacher (Finding 34); (12) the charter school incorrectly coding the teacher (Finding 35); and (13) the charter school not knowing that a co-teacher should be placed out-of-field (Finding 37).

Although requested, District management did not provide a cause for Findings 11, 12, 13, 14, 22, 23, 31, 33, 35, and 36.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students' course schedules are reported in accordance with the schools' daily instructional and bell schedules; (3) IEPs are timely developed for students receiving ESE services; (4) *Matrix of Services* forms are timely completed or reviewed when students' new IEPs are developed or reviewed and maintained in the students' files; (5) students are reported in accordance with their *Matrix of Services* forms that are correctly completed; (6) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs, are reported based on the correct instructional setting, and teacher homebound contact logs are retained in readily accessible files; (7) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (8) parents are timely notified of their child's ESOL placement; (9) only timely completed virtual education courses are reported for FEFP funding; (10) teachers who are not properly certified are timely approved by the School Board or Charter School Board to teach out of field, and the students' parents are timely notified of the teacher's out-of-field status; (11) teachers, including substitute teachers serving in a role consistent with that of a

classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (12) teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2023-24

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 2023-24

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 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Lake 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 Lake 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 Lake 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. The District had 45 schools other than charter schools, 12 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$220 million was provided through the FEFP to the District for the District-reported 50,078.62 unweighted FTE as recalibrated, which included 8,422.22 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

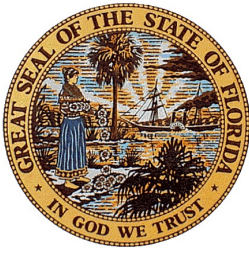
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

**NOTE B – TESTING
FTE STUDENT ENROLLMENT**

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, 2024. 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>Finding(s)</u>
1. Grassy Lake Elementary School	1 through 3
2. East Ridge Middle School	4
3. The Villages Elementary Of Lady Lake	NA
4. Mount Dora High School	5 through 7
5. Treadway Elementary School	8 and 9
6. Leesburg Elementary School	10 and 11
7. Lake Pointe Academy	12
8. Lake Hills School	13 through 15
9. Mascotte Charter School*	16
10. Tavares Elementary School	17 and 18
11. Umatilla Middle School	19 through 21
12. Pine Ridge Elementary School	22
13. East Ridge High School	23 through 28
14. Lake Virtual Franchise	29 and 30
15. Pinecrest Academy Four Corners*	31 through 37

* Charter School



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 Student Transportation

We have examined the Lake 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, 2024. 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 2023-24 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Lake 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, 2024.

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 weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

⁶ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 8, 2025

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Lake County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2024. (See NOTE B.) The population of vehicles (560) 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 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (31,962) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	4
IDEA – PK through Grade 12, Weighted	2,138
All Other FEFP Eligible Students	<u>29,820</u>
Total	<u>31,962</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 54 of 319 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, and 8 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.	(8)	-	-
Our tests included 319 of the 31,962 students reported as being transported by the District.	-	54	(36)
In conjunction with our general tests of student transportation we identified certain issues related to 636 additional students.	-	<u>636</u>	<u>(636)</u>
Totals	<u>(8)</u>	<u>690</u>	<u>(672)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Lake 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 2023-24 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

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 2023 reporting survey periods and the February and June 2024 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 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 15,475 students were reported for an incorrect number of DIT according to the District's instructional calendars, specifically we noted:
 - a. 30 students in the July 2023 reporting survey period were reported for 12 DIT rather than 5 DIT.
 - b. 15,064 students in the October 2023 reporting survey period were reported for 90 DIT rather than 89 DIT as there was 1 day missed due to inclement weather.
 - c. 158 students in the February 2024 reporting survey period were reported for 72 DIT rather than 73 DIT.
 - d. 218 students were reported for 8 DIT and 5 students were reported for 90 DIT in the June 2024 reporting survey period. We determined that 141 students should have been reported for 12 DIT and 82 students should have been reported for 15 DIT.

We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
July 2023 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(30)	
<u>5 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	30	
October 2023 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(926)	
All Other FEFP Eligible Students	(14,137)	
<u>89 Days in Term</u>		
Teenage Parents and Infants	1	
IDEA - PK through Grade 12, Weighted	926	
All Other FEFP Eligible Students	14,137	
February 2024 Survey		
<u>73 Days in Term</u>		
Teenage Parents and Infants	1	
All Other FEFP Eligible Students	157	
<u>72 Days in Term</u>		
Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	(157)	
June 2024 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	77	
All Other FEFP Eligible Students	5	
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	141	
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(218)	0

Findings

2. [Ref. 52] Our general tests disclosed that 45 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students’ parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

October 2023 Survey

89 Days in Term

All Other FEFP Eligible Students (28)

February 2024 Survey

90 Days in Term

All Other FEFP Eligible Students (17) (45)

3. [Ref. 53] Our general tests disclosed that the number of buses in operation was overstated by eight buses along with 27 students (6 in our test) that were ineligible for State transportation funding. Specifically:

- a. In the October 2023 reporting survey period, one bus was underreported because the same bus number was used on separate buses operated by the District and a charter school. One bus report was not available at the time of our examination and could not be subsequently located. Three other buses were incorrectly reported due to data entry errors when keying in the bus numbers. The ridership of 21 students was not supported since 18 students (1 student in our test) were reported on the unavailable bus report and 3 students were not listed on the alternate bus driver report.
- b. In the February 2024 reporting survey period, the same bus number was used for separate buses operated by the District and a charter school. One bus was incorrectly reported due to a data entry error when keying in the bus number. One student reported on that bus was not listed on the alternate bus number.
- c. In the June 2024 reporting survey period, five bus reports were not available at the time of our examination and could not be subsequently located. We also noted the 5 students in our test who were reported on those buses were incorrectly reported in the All Other FEFP Eligible Students ridership category. Since the students were not enrolled in an ESY or a nonresidential DJJ Program, they were not eligible for State transportation funding.

We propose the following adjustments:

October 2023 Survey

Number of Buses in Operation 1
 Number of Buses in Operation (4)
 Number of Buses in Operation (3)

		Students Transported Proposed Net Adjustments
Findings		
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted		(14)
All Other FEFP Eligible Students		(7)
February 2024 Survey		
Number of Buses in Operation	1	
Number of Buses in Operation	<u>(1)</u>	
	0	
<u>73 Days in Term</u>		
All Other FEFP Eligible Students		(1)
June 2024 Survey		
Number of Buses in Operation	<u>(5)</u>	
	<u>(8)</u>	
<u>15 Days in Term</u>		
All Other FEFP Eligible Students		<u>(5)</u> (27)

4. [Ref. 54] Our general review of the transportation records evidenced that the ridership of 576 students (7 students in our test) was not properly supported for State transportation funding. We noted that the bus driver’s reports for eight buses were not appropriately signed or dated by the bus drivers attesting to the accuracy of the ridership reported on those buses, and the ridership of students on one bus was after the date on which the bus driver signed the bus report. We propose the following adjustments:

October 2023 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students		(483)
February 2024 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants		(1)
All Other FEFP Eligible Students		<u>(92)</u> (576)

5. [Ref. 55] Our general tests disclosed that six students (five students in our test) were either not marked as riding buses (five students) or were not listed on the bus driver report (one student). We propose the following adjustments:

July 2023 Survey		
<u>5 Days in Term</u>		
IDEA - PK through Grade 12, Weighted		(1)

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2023 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(3)</u>	(6)

6. [Ref. 56] Thirty students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (29 students) or the IEP was not available at the time of our examination and could not be subsequently located (1 student). We determined that 18 students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining 12 students were not otherwise eligible for State transportation funding. Specifically:

- a. The IEPs for 9 students did not authorize ESY services (8 in the July 2023 reporting survey period) or was not available (1 in the June 2024 reporting survey period).
- b. Two students in the February 2024 reporting survey period were either not marked as riding a bus (1 student) or were not listed on the bus driver report (1 student).
- c. One student in the October 2023 reporting survey period lived less than 2 miles from the student’s school and the IEP did not list transportation as a related service.

We propose the following adjustments:

July 2023 Survey

5 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	1	

October 2023 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	6	

February 2024 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	6	

June 2024 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	<u>5</u>	(12)

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 57] One IDEA student in our test was incorrectly reported for State transportation funding in the July 2023 reporting survey. The student’s IEP did not authorize ESY services. We propose the following adjustment:

July 2023 Survey

5 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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8. [Ref. 58] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students’ assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2023 Survey

89 Days in Term

All Other FEFP Eligible Students	(3)	
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February 2024 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(5)
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Proposed Net Adjustment		<u>(672)</u>
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SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Lake County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) a clerical error (Finding 2); (2) wrong bus number reported (Finding 3); and (3) bus driver reports that did not have signature and date lines and lack of oversight due to employee turnover (Finding 4). District management did not provide a cause for Findings 1, 5, 6, 7, and 8.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (4) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily accessible files; (5) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the reporting survey period are reported for State transportation funding; (6) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files; (7) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; and (8) 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 miles or more from their assigned schools.

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 2023-24 (Appendix G)

NOTES TO SCHEDULES

**NOTE A - SUMMARY
STUDENT TRANSPORTATION**

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

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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 Lake County

For the fiscal year ended June 30, 2024, the District received \$9.87 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 2023	4	30	-
October 2023	261	15,201	2,002
February 2024	261	16,508	2,041
June 2024	<u>34</u>	<u>223</u>	<u>1</u>
Totals	<u>560</u>	<u>31,962</u>	<u>4,044</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, 2024. 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



Superintendent:
Diane S. Kornegay, M.Ed.

School Board Members:
District 1
Bill Mathias, MAOM
District 2
Tyler Brandeburg
District 3
Marc Dodd, M.Ed.
District 4
Mollie Cunningham
District 5
Stephanie Luke, Ed.D.

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August 8, 2025

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

Dear Ms. Norman:

Subject Preliminary and Tentative Report for Fiscal Year Ended June 30, 2024, FEFP FTE and Student Transportation.

First, we would like to thank you and your staff for the professional manner in which the audit was conducted. We especially appreciate their willingness to further our understanding of the requirements surrounding the collection and reporting of FTE data. We look to the audit process as a valuable tool in our continuous improvement of this area of the school districts operations.

We have reviewed the Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Membership and Student Transportation Audit of Lake County School District for the fiscal year ending June 30, 2024. In general, we concur with the findings.

We will review the audit findings with our principals and will begin the work of addressing each area of the process from which the findings originated. We will continue working with the Principals, Data clerks, and specific departments to target specific training or correct our process and implement a method to monitor those changes going forward.

SPECIFIC RESPONSE TO FINDINGS:

Responses to District Recommendations in Schedule E

Recommendations (3), (4), (5) & (6), Cause (1)

(1) Staff not properly trained to complete Matrix of Services forms (3) IEPs are timely developed for students receiving ESE services and (4) Matrix of Services forms are timely completed or reviewed when students' new IEPs are developed or reviewed and maintained in the students' files. (5) students are reported in accordance with their Matrix of Services forms that are correctly completed (6) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs, are reported based on the correct instructional setting, and teacher homebound contact logs are retained in readily accessible files.

Findings 1, 2, 6, 8, 20, and 25
Finding (without cause) 12, 13, 14, 23

Response

To ensure audit compliance, the District ESE Department will proactively monitor ESE student files, identifying deficiencies and mandating corrective actions. School District Administrators in the ESE Department will provide comprehensive training and support to ensure timely and accurate records before, during and after the IEP meeting. The IT and ESE Departments will continue to collaborate to refine existing processes to increase data accuracy.

Recommendation (2) & (9), Cause (2)

(2) A new student information system (2) students' course schedules are reported in accordance with the schools' daily instructional and bell schedules, (9) only timely completed virtual education courses are reported for FEFP funding

Findings 4, 5, 29, and 30
Finding (without cause) 31

Response

To ensure audit compliance, the IT Department will provide on-going and comprehensive training and support to ensure timely and accurate records. The IT Department will continue to collaborate with all district departments, Lake County Virtual School, and charter schools to refine existing business processes to increase data accuracy.

Cause (3)

(3) A student transferred from another school when the IEP was due and missed the scheduled meeting

Finding 17

Response

To ensure audit compliance, the District ESE Department will proactively monitor ESE student files, identifying deficiencies and mandating corrective actions. School District Administrators in the ESE Department will provide comprehensive training and support to ensure timely and accurate records. The IT and ESE Departments will continue to collaborate to refine existing processes to increase data accuracy.

Cause (4)

(4) Unforeseen circumstances that included student illness and scheduling conflicts

Finding 24

Response

To ensure audit compliance, Lake County Schools has since centralized Hospital Homebound data entry and scheduling to more efficiently monitor ESE student files, services provided to Hospital Homebound students and the necessary documentation. The IT Department will continue to collaborate with the district ESE Department to refine existing processes to increase data accuracy.

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Cause (5)

(5) A misunderstanding regarding a student's placement and service delivery during the survey window

Finding 26

Response

To ensure audit compliance, Lake County Schools has since centralized Hospital Homebound data entry and scheduling to more efficiently monitor ESE student files, services provided to Hospital Homebound students and the necessary documentation. The IT Department will continue to collaborate with the district ESE Department to refine existing processes to increase data accuracy.

Recommendation (1) and Cause (6)

(6) School administration not ensuring that substitute teachers submit attendance and (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook.

Finding 32

Response

To ensure audit compliance, the District will continue to work with school sites to ensure attendance procedures are followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook. The IT and Student Services Departments will continue to collaborate to offer further training to ensure attendance data compliance and accuracy across all school sites.

Recommendation (10) and Cause (7)

(7) Not enough communication to school administration and data clerks about out-of-field notification and compliance (10) Teachers who are not properly certified are timely approved by the School Board or Charter School Board to teach out of field, and the students' parents are timely notified of the teacher's out-of-field status.

Finding 3, 9, 15, 18, and 28

Response

To ensure audit compliance, the District Human Resources (HR) Department will proactively monitor teacher certification data, identifying deficiencies and mandating corrective actions. The Human Resources Department's Certification Specialists will attend the monthly Data Clerk meetings to support and inform school-based Data Clerks of certification processes. School-based Data Clerks will be instructed to email the district Certification Office to notify them if they are scheduling teachers out-of-field in the Student Information System (SIS). The IT and HR Departments will continue to collaborate to refine existing processes to increase data accuracy.

Recommendations (7) & (8), Cause (8)

(8) Lack of data regarding teachers previously assigned ESOL students, (7) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is

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assessed within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments, and **(8)** parents are timely notified of their child's ESOL placement

Finding 7, 10, 21, and 27
Finding (without cause) 33

Response

To ensure audit compliance, the Federal Programs/Title I Department will proactively monitor ESOL student data, identifying deficiencies and mandating corrective actions. The Federal Programs/Title I Department will provide comprehensive training and support to ensure timely and accurate records. The IT and Federal Programs/Title I Departments will continue to collaborate to support schools' timely communication with parents.

Cause (9)

(9) Oversights on the part of school administration

Finding 19
Finding (without cause) 11

Response

To ensure audit compliance, the District Human Resources (HR) Department will proactively monitor teacher certification data, identifying deficiencies and mandating corrective actions. The Human Resources Department will provide comprehensive training, important deadlines, and support to ensure timely and accurate records. The IT and HR Departments will continue to collaborate to refine existing processes to increase data accuracy.

Recommendation (11) and Cause (10)

(10) Notification letters that did not include teacher names and dates and Board approval not clearly documented **(11)** teachers, including substitute teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement

Finding 16
Finding (without cause) 22

Response

To ensure audit compliance, the District Human Resources (HR) Department will proactively monitor teacher certification data, identifying deficiencies and mandating corrective actions. The Human Resources Department will provide comprehensive training and support to ensure timely and accurate records. The IT and HR Departments will continue to collaborate to refine existing processes to increase data accuracy.

Recommendation (12) and Cause (11)

(11) The charter school not retaining documentation of in-service points and inability to contact the teacher. **(12)** teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines

Finding 34
Finding (without cause) 36

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Response

To ensure audit compliance, the District Human Resources (HR) Department will proactively monitor teacher certification data, identifying deficiencies and mandating corrective actions. The Human Resources Department will provide comprehensive training and support to ensure timely and accurate records. The IT, HR, and the School Choice & Alternative Education Departments will continue to collaborate to refine existing charter school processes to increase data accuracy for charter schools.

Cause (12)

(12) The charter school incorrectly coding the teacher

Finding 35

Response

To ensure audit compliance, the District Human Resources (HR) Department will proactively monitor teacher certification data, identifying deficiencies and mandating corrective actions. The Human Resources Department will provide comprehensive training and support to ensure timely and accurate records. The IT, HR, and the School Choice & Alternative Education Departments will continue to collaborate to refine existing charter school processes to increase data accuracy for charter schools.

Cause (13)

(13) The charter school not knowing that a co-teacher should be placed out-of-field

Finding 37

Response

To ensure audit compliance, the District Human Resources (HR) Department will proactively monitor teacher certification data, identifying deficiencies and mandating corrective actions. The Human Resources Department will provide comprehensive training and support to ensure timely and accurate records. The IT, HR, and the School Choice & Alternative Education Departments will continue to collaborate to refine existing charter school processes to increase data accuracy for charter schools.

Responses to District Recommendations in Schedule H

Recommendation (1)

1. The number of DIT is accurately reported

Finding 1

Response

The District Transportation and IT State Reporting team will collaborate to ensure our "days in term" data consistently matches data from both our transportation reporting system and the district's Student Information System (SIS).

Recommendation (2) and Cause (1)

2. Only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding. (1) a clerical error

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Finding 2

Response

The District Transportation and ESE Departments will collaborate to regularly verify the accurate coding of all PK students within the SIS to ensure compliance with State Reporting requirements.

Recommendation (3) and Cause (2)

3. The number of buses in operation is accurately reported and documentation is maintained to support that reporting (2) wrong bus number reported

Finding 3

Response

The District Transportation office will regularly verify the accurate coding and documentation of buses in operation to ensure data entered into the SIS meets compliance with State Reporting requirements and guidelines.

Recommendation (4) and Cause(3)

4. All bus drivers' reports documenting student ridership during the reported survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the student's ridership, and are retained in readily accessible files and (3) bus driver reports that did not have signature and date lines and lack of oversight due to employee turnover

Findings 4

Response

The District Transportation office will continue to provide comprehensive training to bus drivers and charter schools. The Transportation Department will regularly verify processes for accurate ridership documentation of buses in order to ensure records to meet compliance with State Reporting requirements.

Recommendation (5)

5. Only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the reporting survey period are reported for State transportation funding.

Finding 5

Response

The District Transportation office will continue to provide comprehensive training to bus drivers and charter schools. The Transportation Department will regularly verify processes for accurate ridership documentation of buses in order to ensure records to meet compliance with State Reporting requirements.

Recommendation (6)

6. Students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files

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Finding 6

Response

The District Transportation and ESE Departments will collaborate to regularly verify the accurate coding of all ESE students within the SIS and transportation routing software. In addition, these departments will increase verification processes to ensure all appropriate and required documentation is readily available in accordance with State Reporting requirements.

Recommendation (7)

7. Only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys

Finding 7

Response

The District Transportation will regularly verify the accurate coding of students within this category to ensure compliance with State Reporting requirements and guidelines.

Recommendation (8)

8. 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 miles or more from their assigned schools.

Finding 8

Response

The District Transportation will regularly verify students' distance from home to school prior to students being reported in all other FEFP Eligible Student ridership categories to ensure compliance with State Reporting requirements and guidelines.

Please be assured that the district will continue to work with the schools to ensure that student files conform to all rules and regulations of the Florida Education Finance Program.

If we can provide any further information, please contact Scott Ward at 352-253-6566.

Sincerely,



Diane S. Korngay
Superintendent

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