

**SUMTER COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENT

Sumter County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	<u>District No.</u>
<i>Haydn L. Evans, Vice Chair to 11-16-09, Chair from 11-17-09</i>	1
<i>Christine S. Norris</i>	2
<i>Linda J. Winchester, Vice Chair from 11-17-09</i>	3
<i>Kenneth P. Jones</i>	4
<i>Michael T. Foote, Chair to 11-16-09</i>	5

Richard A. Shirley, Superintendent

The examination team leader was Bernice Rivas and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, via e-mail at NancyReeder@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Sumter County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IPT	Idea Oral Language Proficiency Test
IRW	IDEA: Reading and Writing
OJT	On-the-Job Training
PK	Prekindergarten

Sumter County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2010

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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Sumter County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2010.

- Of the 66 teachers in our sample, 8 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- Twelve of the 55 students in our ESOL sample and 12 of the 48 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 17 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .8294 but has a potential impact on the District's weighted FTE of a negative 2.9061. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 19 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Sumter County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$10,551 (negative 2.9061 times \$3,630.62).

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

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

School District of Sumter County

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

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated ten schools serving prekindergarten through twelfth grade students and reported 7,348.41 unweighted FTE for those students. Based on the District's reported FTE, the gross State and local FEFP funding earned totaled \$36,864,969 including the State Fiscal Stabilization revenues. The District's required local effort was \$34,249,597.

Florida Education Finance Program (FEFP)

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.1 million in State transportation funding.



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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 SUMTER COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated April 15, 2011, that the Sumter County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 66 teachers in our sample, 8 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.¹

2. Students

Twelve of the 55 students in our ESOL sample² and 12 of the 48 students in our Career Education 9-12 (OJT) sample³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For teachers, see SCHEDULE D, Finding Nos. 3, 7, 11, 15, and 17.

²For ESOL, see SCHEDULE D, Finding Nos. 1, 4, 5, 6, 10, 12, 13, and 16.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 8 and 14.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE 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.

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

Respectfully submitted,



David W. Martin, CPA
July 26, 2011

⁴ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Students</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Population</u>
1. Basic						
Population ³	9	100.00%	4,473	100.00%	5,542.3800	100.00%
Sample Size ⁴	5	55.56%	61	1.36%	52.1779	0.94%
Students w/Exceptions	-	-	0	(0.00%)	-	-
Proposed Adjustment ⁵	-	-	-	-	11.5606	-
2. Basic with ESE Services						
Population ³	10	100.00%	916	100.00%	1,242.0700	100.00%
Sample Size ⁴	6	60.00%	49	5.35%	46.4258	3.74%
Students w/Exceptions	-	-	1	(2.04%)	-	-
Proposed Adjustment ⁵	-	-	-	-	.6568	-
3. ESOL						
Population ³	8	100.00%	200	100.00%	208.1100	100.00%
Sample Size ⁴	5	62.50%	55	27.50%	45.3487	21.79%
Students w/Exceptions	-	-	12	(21.82%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(12.7423)	-
4. ESE Support Levels 4 and 5						
Population ³	9	100.00%	37	100.00%	32.4300	100.00%
Sample Size ⁴	6	66.67%	35	94.59%	29.4626	90.85%
Students w/Exceptions	-	-	1	(2.86%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(.5000)	-
5. Career Education 9-12						
Population ³	3	100.00%	67	100.00%	323.4200	100.00%
Sample Size ⁴	2	66.67%	48	71.64%	15.8644	4.91%
Students w/Exceptions	-	-	12	(25.00%)	-	-
Proposed Adjustment ⁵	-	-	-	-	.1955	-

All Programs						
Population ³	10	100.00%	5,693	100.00%	7,348.4100	100.00%
Sample Size ⁴	6	60.00%	248	4.36%	189.2794	2.58%
Students w/Exceptions	-	-	26	(10.48%)	-	-
Proposed Net Adjustment ⁵	-	-	-	-	(.8294)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population ³	10	100.00%	198	100.00%
Sample Size ⁴	6	60.00%	66	33.33%
Teachers w/Exceptions	-	-	8	(12.12%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education 9-12). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education 9-12 population and sample data for students reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u> ¹	<u>Proposed Net Adjustments</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	9.2535	1.074	9.9383
102 Basic 4-8	1.5050	1.000	1.5050
103 Basic 9-12	.8021	1.033	.8286
111 Grades K-3 with ESE Services	.5000	1.074	.5370
113 Grades 9-12 with ESE Services	.1568	1.033	.1620
130 ESOL	(12.7423)	1.124	(14.3223)
254 ESE Support Level 4	(.5000)	3.520	(1.7600)
300 Career Education 9-12	<u>.1955</u>	1.050	<u>.2053</u>
Total	<u>(.8294)</u>		<u>(2.9061)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0051</u>	<u>#0161</u>	
101 Basic K-3	2.2702	2.6800	.....	4.9502
102 Basic 4-8	.....	.8500	.6550	1.5050
103 Basic 9-12	.....	.....	.0427	.0427
111 Grades K-3 with ESE Services	.5000	.....	.....	.5000
113 Grades 9-12 with ESE Services	.....	.....	.1568	.1568
130 ESOL	(2.2702)	(3.5300)	(.6550)	(6.4552)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
300 Career Education 9-12	.....	.....	(.3607)	(.3607)
Total	<u>.0000</u>	<u>.0000</u>	<u>(.1612)</u>	<u>(.1612)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#0171</u>	<u>#2001</u>	
101 Basic K-3	4.9502	.....	4.3033	9.2535
102 Basic 4-8	1.5050	.....	.....	1.5050
103 Basic 9-12	.0427	.7594	.....	.8021
111 Grades K-3 with ESE Services	.5000	.....	.....	.5000
113 Grades 9-12 with ESE Services	.1568	.....	.....	.1568
130 ESOL	(6.4552)	(1.9838)	(4.3033)	(12.7423)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
300 Career Education 9-12	<u>(.3607)</u>	<u>.5562</u>	<u>.....</u>	<u>.1955</u>
Total	<u>(.1612)</u>	<u>(.6682)</u>	<u>.0000</u>	<u>(.8294)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 16.

Findings

Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Bushnell Elementary School (#0031)

1. [Ref. 3101] The ELL Individual Student Plans for two students in the February 2010 survey were not reviewed and updated until February 16, 2010, which was after the February 2010 reporting survey. We also noted that the FTE reported for each course in the students’ schedules did not agree with the instructional time reported for those courses. We propose the following adjustment:

101 Basic K-3	.8702	
130 ESOL	<u>(.8702)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Bushnell Elementary School (#0031) (Continued)

2. [Ref. 3102] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

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

3. [Ref. 3171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.4000	
130 ESOL	(1.4000)	.0000
		.0000

Webster Elementary School (#0051)

4. [Ref. 5101] One student was reported incorrectly in the ESOL Program. The student was exited from that Program on September 14, 2009, and should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.8900	
130 ESOL	(.8900)	.0000

5. [Ref. 5102] Two students scored English proficient on the CELLA test (both for their Composite scores and their Reading scores); however, we did not see documentation to support that the students were administered the IPT as a second measure in accordance with the District Plan for Services to English Language Learners (ELLs). Consequently, the students' ESOL reportings were not adequately supported. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
Webster Elementary School (#0051) (Continued)		
101 Basic K-3	1.7400	
130 ESOL	(1.7400)	.0000
<p>6. [Ref. 5103] <u>One ELL student who returned in August 2009 after an extended absence from the District (the student left in December 2007) was not reassessed to determine if the student’s continued ESOL placement was appropriate. We also noted that the student’s ELL Individual Student Plan for the 2009-10 school year was missing and could not be located. We propose the following adjustment:</u></p>		
102 Basic 4-8	.8500	
130 ESOL	(.8500)	.0000
<p>7. [Ref. 5171] <u>One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students taught by this teacher were not notified of the teacher’s out-of-field status. We propose the following adjustment:</u></p>		
101 Basic K-3	.0500	
130 ESOL	(.0500)	.0000
		.0000
Wildwood Middle High School (#0161)		
<p>8. [Ref. 16101] <u>We noted the following exceptions for two Career Education 9-12 (OJT) students: (a) the timecards for one student in the October 2009 and February 2010 reporting surveys indicated that the student was not working during these surveys, and (b) the timecard for one student in the February 2010 reporting survey was missing and could not be located. We propose the following adjustment:</u></p>		
300 Career Education 9-12	(.3607)	(.3607)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Wildwood Middle High School (#0161) (Continued)

9. [Ref. 16103] The course schedule for one student who was dual enrolled and also enrolled in the Gifted ESE Program was incorrectly reported. The two on-site courses should have been reported in Program No. 113 (Grades 9-12 with ESE Services). Additionally, the dual-enrolled courses were reported for varying amounts of instructional minutes resulting in the FTE being understated. According to the FTE General Instructions, these courses are allowed to be reported for the same number of instructional minutes as if the courses were taught in the District. We propose the following adjustment:

103 Basic 9-12	.0427	
113 Grades 9-12 with ESE Services	<u>.1568</u>	.1995

10. [Ref. 16104] The file for one ELL student did not contain documentation justifying the student's continued placement in the ESOL Program beyond the initial three-year base period. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

11. [Ref. 16171] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 2, 2010, which was after the October 2009 reporting survey. We propose the following adjustment:

102 Basic 4-8	.1550	
130 ESOL	<u>(.1550)</u>	.0000
		<u>(.1612)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

South Sumter High School (#0171)

12. [Ref. 17101] The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.3918	
130 ESOL	<u>(.3918)</u>	.0000

13. [Ref. 17102] One student scored English proficient on the CELLA test (both for the Composite scores and the Reading scores); however, we did not see documentation to support that the student was administered the IRW as a second measure in accordance with the District Plan for Services to English Language Learners (ELLs). Consequently, the student’s ESOL reporting was not adequately supported. We propose the following adjustment:

103 Basic 9-12	.5418	
130 ESOL	<u>(.5418)</u>	.0000

14. [Ref. 17103/04/05] The reported FTE for two or more of the courses in the schedules of ten Career Education 9-12 (OJT) students were funded based on 18-weeks of instruction rather than the actual 9-weeks of instruction resulting in the individual periods to be overreported. We also noted the following exceptions for four of the ten students: (a) the timecards for two students were missing and could not be located (Ref. 17103), and (b) two students were reported for more hours than were supported by the students’ timecards (Ref. 17104). We propose the following adjustments:

<u>Ref. 17103</u>		
103 Basic 9-12	(.3832)	
300 Career Education 9-12	<u>(.1918)</u>	(.5750)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>South Sumter High School (#0171)</u> (Continued)		
<u>Ref. 17104</u>		
103 Basic 9-12	(.2332)	
300 Career Education 9-12	<u>.1400</u>	(.0932)
<u>Ref. 17105</u>		
103 Basic 9-12	(.6080)	
300 Career Education 9-12	<u>.6080</u>	.0000
15. [Ref. 17171/72/73/74] <u>Four teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students taught by three of these teachers were not notified of the teachers' out-of-field status in ESOL (Ref. 17171/72/74) and in Reading (Ref. 17172). We propose the following adjustments:</u>		
<u>Ref. 17171</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
<u>Ref. 17172</u>		
103 Basic 9-12	.1166	
130 ESOL	<u>(.1166)</u>	.0000
<u>Ref. 17173</u>		
103 Basic 9-12	.1584	
130 ESOL	<u>(.1584)</u>	.0000
<u>Ref. 17174</u>		
103 Basic 9-12	.6084	
130 ESOL	<u>(.6084)</u>	<u>.0000</u>
		<u>(.6682)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Villages Charter School (#2001)

16. [Ref. 200101] Three students scored English proficient on the CELLA test (both for their Composite scores and their Reading scores); however, we did not see documentation to support that the students were administered the IPT as a second measure in accordance with the *District Plan for Services to English Language Learners (ELLs)*. Consequently, the students' ESOL reportings were not adequately supported. We propose the following adjustment:

101 Basic K-3	2.9967	
130 ESOL	<u>(2.9967)</u>	.0000

17. [Ref. 200171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.3066	
130 ESOL	<u>(1.3066)</u>	.0000

.0000

Proposed Net Adjustment (.8294)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Level 4, and Career Education 9-12 (OJT); (2) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students' entry into that year based on their individual anniversary dates; (3) ELL students who have left the District and have returned are reassessed prior to re-entry into the ESOL Program; (4) dual-enrolled courses are reported in accordance with the *FTE General Instructions*; (5) nine-week courses are reported for only the time that the courses actually ran; (6) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (7) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; and (8) parents are appropriately notified of teachers' out-of-field status.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S.Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S.Definitions
- Section 1011.62, F.S.Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3) and
 (6)(c), F.A.C. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2009-10
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, F.A.C. Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2009-10

Exceptional Education

- Section 1003.57, F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Exceptional Education (Continued)

- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C.General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C.Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Definitions, ESE Policies and Procedures, and ESE Administrators

Teacher Certification

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

The accompanying notes are an integral part of this schedule.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. School District of Sumter County

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

For the fiscal year ended June 30, 2010, the District operated ten schools serving prekindergarten through twelfth grade students and reported 7,348.41 unweighted FTE for those students. Based on the District's reported FTE, the gross State and local FEFP funding earned totaled \$36,864,969 including the State Fiscal Stabilization revenues. The District's required local effort was \$34,249,597. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Bushnell Elementary School	1 through 3
2. Webster Elementary School	4 through 7
3. Wildwood Middle High School	8 through 11
4. South Sumter High School	12 through 15
5. Villages Charter School	16 and 17
6. West Street School	NA



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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 SUMTER COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated April 15, 2011, that the Sumter County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

¹*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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

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

Respectfully submitted,



David W. Martin, CPA
July 26, 2011

SCHEDULE F

Sumter County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	155	100.00%	5,804	100.00%
Sample ²	-	-	185	3.19%
<u>Sample Students</u>				
With Exceptions ³	-	-	9	(4.86%)
Net Audit Adjustments	-	-	(7)	(3.78%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	17	0.29%
Net Audit Adjustments	-	-	(12)	0.21%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(19)	0.33%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 5,804 students in the following ridership categories: 203 in IDEA (K-12), Weighted; 56 in IDEA (PK), Weighted; 5 in IDEA (PK), Unweighted; 6 in Teenage Parents and Infants; 5,521 in Two Miles or More; and 13 in Center to Center (Vocational). The District also reported operating a total of 155 vehicles (153 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Sumter County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Sumter County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 32.

**Students
 Transported
 Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2009 surveys and the February and June 2010 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2009 survey and once for the February 2010 survey) will be presented in our Findings as two sample students.

1. [Ref. 54] The number of days-in-term for 50 students in the July 2009 survey was reported incorrectly as 15, 21, 23, or 24 days. According to the District’s calendar, there were 18 days of instruction. We propose the following adjustment:

<u>July 2009 Survey</u>	
<u>24 Days-in-Term</u>	
IDEA (K-12), Weighted	(22)
IDEA (PK), Weighted	(8)
IDEA (PK), Unweighted	(2)
Two Miles or More	(15)
<u>23 Days-in-Term</u>	
Two Miles or More	(1)
<u>21 Days-in-Term</u>	
IDEA (PK), Unweighted	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>15 Days-in-Term</u>		
IDEA (PK), Weighted	(1)	(50)
<u>18 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	22	
IDEA (PK), Weighted (<i>Sample Student</i>)	9	
IDEA (PK), Unweighted (<i>Sample Students</i>)	3	
Two Miles or More (<i>Non-Sample Students</i>)	<u>16</u>	50
2. [Ref. 59] <u>The number of days-in-term for 50 students in the June 2010 survey was reported incorrectly as 1, 2, or 3 days. According to the District's calendar, there were 6 days of instruction. We propose the following adjustment:</u>		
<u>June 2010 Survey</u>		
<u>3 Days-in-Term</u>		
IDEA (K-12), Weighted	(17)	
IDEA (PK), Weighted	(12)	
IDEA (PK), Unweighted	(2)	
Two Miles or More	(14)	
<u>2 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(3)	
<u>1 Days-in-Term</u>		
Two Miles or More	(1)	(50)
<u>6 Days-in-Term</u>		
IDEA (K-12), Weighted	18	
IDEA (PK), Weighted	15	
IDEA (PK), Unweighted	2	
Two Miles or More	<u>15</u>	50

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Students
 Transported
 Proposed Net
Adjustments**

Findings

3. [Ref. 51] Eleven PK students (one of whom was in our sample) were enrolled in a Voluntary PK Program for the October 2009 and February 2010 reporting surveys; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

October 2009 Survey

90 Days-in-Term
 Two Miles or More (*Non-Sample Students*) (8)

72 Days-in-Term
 Two Miles or More (*Sample Student*) (1)
 Two Miles or More (*Non-Sample Student*) (1)

February 2010 Survey

72 Days-in-Term
 Two Miles or More (*Non-Sample Student*) (1) (11)

4. [Ref. 52] Six PK students (one of whom was in our sample) were reported incorrectly in the IDEA (K-12), Weighted ridership category and should have been reported in the IDEA (PK), Weighted ridership category. Two of the students were also reported for the incorrect number of days-in-term. (See Finding Nos. 1 and 2.) We propose the following adjustments:

July 2009 Survey

24 Days-in-Term (*Proposed Adjustment to 18 Days-in-Term in Finding No. 1*)
 IDEA (K-12), Weighted (*Non-Sample Student*) (1)

18 Days-in-Term
 IDEA (PK), Weighted (*Non-Sample Student*) 1

October 2009 Survey

90 Days-in-Term
 IDEA (K-12), Weighted (*Sample Student*) (1)

IDEA (K-12), Weighted (*Non-Sample Student*) (1)

IDEA (PK), Weighted (*Sample Student*) 1

IDEA (PK), Weighted (*Non-Sample Student*) 1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
February 2010 Survey	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(2)
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	2
June 2010 Survey	
<u>6 Days-in-Term</u>	
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	1
<u>3 Days-in-Term</u> (<i>Proposed Adjustment to 6 Days-in-Term in Finding No. 2</i>)	
IDEA (K-12), Weighted (<i>Non-Sample Student</i>)	(1) 0
5. [Ref. 53] <u>The IEP for one student reported in the IDEA (PK), Weighted ridership category did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We also noted that the student was reported for the incorrect number of days-in-term. (See Finding No. 1.) We propose the following adjustment:</u>	
July 2009 Survey	
<u>24 Days-in-Term</u> (<i>Proposed Adjustment to 18 Days-in-Term in Finding No. 1</i>)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)
<u>18 Days-in-Term</u>	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1 0
6. [Ref. 55] <u>Five sample students reported in the Two Miles or More ridership category actually lived less than two miles from their assigned school; consequently, they were not eligible for State transportation funding. We propose the following adjustments:</u>	
October 2009 Survey	
<u>90 Days-in-Term</u>	
Two Miles or More (<i>Sample Students</i>)	(3)
February 2010 Survey	
<u>90 Days-in-Term</u>	
Two Miles or More (<i>Sample Student</i>)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>June 2010 Survey</u>		
<u>3 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	(5)
<p>7. [Ref. 58] <u>Three students were reported incorrectly as follows: two were not transported during the 11-day survey window and one was not shown on the supporting bus driver’s report as having been transported. Two of the students were reported incorrectly in the Two Miles or More category in the October 2009 survey and one student was reported incorrectly in the Center to Center (Vocational) category in the February 2010 survey. Accordingly, the students were not eligible for State transportation funding. We propose the following adjustments:</u></p>		
<u>October 2009 Survey</u>		
<u>36 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Students</i>)	(2)	
<u>February 2010 Survey</u>		
<u>36 Days-in-Term</u>		
Center to Center (Vocational) (<i>Sample Student</i>)	(1)	(3)
Proposed Net Adjustment		<u>(19)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>9</u>	--
Sample Students – Proposed Net Adjustment	--	(7)
Non-Sample Students w/Exceptions	<u>17</u>	--
Non-Sample Students – Proposed Net Adjustment	--	<u>(12)</u>
Proposed Net Adjustment		<u>(19)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Sumter County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported for the correct ridership classification and for the correct number of days-in-term; (2) only those students who are documented as enrolled in school during the survey week and transported by the District at least one time during the 11-day survey window are reported for State transportation funding; (3) the distance from home to school is verified prior to students being reported and students are reported with their correct bus transportation to their assigned school of enrollment; (4) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the student’s IEP; and (5) only PK students who are physically handicapped or PK children of students enrolled in a Teen Parent Program are determined eligible and reported for State transportation funding.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

Sumter County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Sumter County

For the fiscal year ended June 30, 2010, the District received approximately \$1.1 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2009	9	52
October 2009	68	2,801
February 2010	68	2,900
June 2010	<u>10</u>	<u>51</u>
Total	<u>155</u>	<u>5,804</u>

3. Statutes and Rules

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

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

Sumter County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

SUMTER COUNTY SCHOOL BOARD

"Preparing the next generation today"



Richard A. Shirley
Superintendent of Schools

BOARD MEMBERS

Haydn L. Evans

District 1

Christine S. Norris

District 2

Linda J. Winchester

District 3

Kenneth P. Jones

District 4

Kathie L. Joiner

District 5

TELEPHONE

(352) 793-2315

Administration

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Secondary Education

Ext. 200 Fax 793-4180

Student Services

Ext. 211 Fax 793-4180

Federal Programs

Ext. 204 Fax 793-4180

Finance

Ext. 232 Fax 793-4963

Personnel

Ext. 220 Fax 793-4963

Employee Benefits

Ext. 229 Fax 793-2096

Food Service

Ext. 238 Fax 793-4963

Human Resource

Ext. 221 Fax 793-4963

Data Processing

Ext. 241 Fax 793-4963

Exceptional Education

Ext. 259 Fax 793-1612

Library Media / Instructional

Technology

Ext. 256 Fax 793-4377

Adult Education

793-5719 Fax 793-6508

Facilities

793-1281 Fax 793-9298

Warehouse

793-7906 Fax 793-9298

Transportation

793-5705 Fax 793-1083

The Villages Charter

Schools

352-259-2350

Fax 352-259-3850

July 20, 2011

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

Dear Mr. Martin:

We have reviewed your draft report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Sumter County District School Board of Florida, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010.

We have reviewed the items identified in the report. We concur with the findings. The District had already identified these findings and had corrected them in the 2010/2011 year.

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

Please contact us if additional information is needed.

Sincerely,

Richard A. Shirley
Superintendent of Schools

RAS/av

2680 West County Road 476 - Bushnell, Florida 33513
<http://www.sumter.k12.fl.us>