

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2021-22 fiscal year, Steve Dionisio served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cara Reynolds, Vice Chair through 11-8-21	1
Kim Amontree, Vice Chair from 11-9-21	2
Robert Segur	3
Ian Vincent, Chair from 11-9-21	4
Wendy Atkinson, Chair through 11-8-21	5

The team leader was Olukemi T. Latilo, 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](mailto:jacquelinebell@aud.state.fl.us) or by telephone at (850) 412-2811.

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**CHARLOTTE COUNTY DISTRICT SCHOOL BOARD**  
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**CHARLOTTE COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

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

# SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Charlotte 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, 2022. 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 6 of the 40 teachers in our test. None of the 40 teachers in our test 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 11 of the 23 students in our ESOL test, 6 of the 30 students in our ESE Support Levels 4 and 5 tests, and 17 of the 82 students in our Career Education 9-12 test. None of the students attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 18 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.1270 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 9.2261 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 10 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, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$40,345 (negative 9.2261 times \$4,372.91), all of which is applicable to District schools other than 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 Charlotte 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 Charlotte 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 23 schools<sup>1</sup> other than charter schools, 3 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$24.8 million was provided through the FEFP to the District for the District-reported 16,472.09 unweighted FTE as recalibrated, which included 930.33 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 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

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<sup>1</sup> Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, 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 John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

## **Student Transportation**

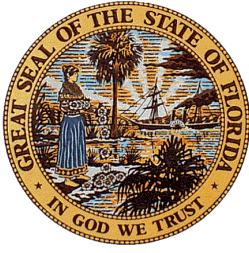
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 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 \$3.5 million for student transportation as part of the State funding through the FEFP.

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

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Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Charlotte 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, 2022. 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 2021-22* 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Charlotte 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, 2022.

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

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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.

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

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA  
Tallahassee, Florida  
January 22, 2024

# 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, 2022, the Charlotte County District School Board (District) reported to the DOE 16,472.09 unweighted FTE as recalibrated, which included 930.33 unweighted FTE as recalibrated for charter schools, at 23 District schools other than charter schools, 3 charter schools, and 1 virtual education cost center.

### 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, 2022. (See NOTE B.) The population of schools (27) consisted of the total number of brick and mortar schools in the District that offered courses including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (5,097) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 11 of the 23 students in our ESOL test,<sup>4</sup> 6 of the 30 students in our ESE Support Levels 4 and 5 test,<sup>5</sup> and 17 of the 82 students in our Career Education 9-12 test.<sup>6</sup> None of the students attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	26	5	3,860	54	1	11,927.8100	37.8282	9.7077
Basic with ESE Services	27	5	951	47	-	3,638.8500	33.6363	.7291
ESOL	17	3	74	23	11	294.8500	14.0238	(9.7905)
ESE Support Levels 4 and 5	22	3	33	30	6	180.1600	11.3128	(1.3084)
Career Education 9-12	5	1	<u>179</u>	<u>82</u>	<u>17</u>	<u>430.4200</u>	<u>23.2418</u>	<u>(2.4649)</u>
All Programs	27	5	<u>5,097</u>	<u>236</u>	<u>35</u>	<u>16,472.0900</u>	<u>120.0429</u>	<u>(3.1270)</u>

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 1, 2, 3, 12, and 16 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 6, 7, and 13 on *SCHEDULE D*.

<sup>6</sup> For Career Education 9-12, the material noncompliance is composed of Findings 8, 9, and 10 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (112) 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 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 6 of the 40 teachers in our test.<sup>7</sup> None of the 40 teachers in our test taught at charter schools.

## **Proposed Adjustments**

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

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

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<sup>7</sup> For teachers, the material noncompliance is composed of Findings 11, 14, 15, and 17 on *SCHEDULE D*.

## SCHEDULE B

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

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	4.2539	1.126	4.7899
102 Basic 4-8	2.5517	1.000	2.5517
103 Basic 9-12	2.9021	1.010	2.9311
112 Grades 4-8 with ESE Services	.0200	1.000	.0200
113 Grades 9-12 with ESE Services	.7091	1.010	.7162
130 ESOL	(9.7905)	1.199	(11.7388)
254 ESE Support Level 4	(.5793)	3.648	(2.1133)
255 ESE Support Level 5	(.7291)	5.340	(3.8934)
300 Career Education 9-12	<u>(2.4649)</u>	1.010	<u>(2.4895)</u>
Total	<u>(3.1270)</u>		<u>(9.2261)</u>

<sup>1</sup> See NOTE A7.

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

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

# SCHEDULE C

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0181</u>	<u>#0191</u>	
101 Basic K-3	.....	.....	4.2539	4.2539
102 Basic 4-8	.....	.4995	2.0522	2.5517
103 Basic 9-12	2.9855	.....	.....	2.9855
112 Grades 4-8 with ESE Services	.....	.0200	.....	.0200
113 Grades 9-12 with ESE Services	.7091	.....	.....	.7091
130 ESOL	(3.0639)	(.4205)	(6.3061)	(9.7905)
254 ESE Support Level 4	(.5003)	(.0790)	.....	(.5793)
255 ESE Support Level 5	(.7091)	(.0200)	.....	(.7291)
300 Career Education 9-12	<u>(2.4649)</u>	<u>.....</u>	<u>.....</u>	<u>(2.4649)</u>
Total	<u>(3.0436)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0436)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<u>No.</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7004</u>	<u>Total</u>
101 Basic K-3	4.2539	.....	4.2539
102 Basic 4-8	2.5517	.....	2.5517
103 Basic 9-12	2.9855	(.0834)	2.9021
112 Grades 4-8 with ESE Services	.0200	.....	.0200
113 Grades 9-12 with ESE Services	.7091	.....	.7091
130 ESOL	(9.7905)	.....	(9.7905)
254 ESE Support Level 4	(.5793)	.....	(.5793)
255 ESE Support Level 5	(.7291)	.....	(.7291)
300 Career Education 9-12	<u>(2.4649)</u>	<u>.....</u>	<u>(2.4649)</u>
Total	<u>(3.0436)</u>	<u>(.0834)</u>	<u>(3.1270)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)



# SCHEDULE D

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

### Overview

Charlotte 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 2021-22* 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

*Our examination included the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 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.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Charlotte High School (#0031)

1. [Ref. 3102] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5170	
130 ESOL	(.5170)	.0000

2. [Ref. 3103] ELL Committees were not convened within 30 school days prior to three students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.8703	
130 ESOL	(1.8703)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Charlotte High School (#0031)** (Continued)

3. [Ref. 3104] School records did not adequately support the reporting of one student in the ESOL program. The student met the criteria to exit the ESOL Program based on scores received on the Spring 2021 ACCESS for ELLs 2.0 assessment and the ELL Committee’s recommendation indicated that the student met the exit requirement. We propose the following adjustment:

103 Basic 9-12	.2780	
130 ESOL	<u>(.2780)</u>	.0000

4. [Ref. 3105] One student’s placement in the Hospital and Homebound Program was not timely validated as the Physician’s Statement was not signed until February 16, 2022, which was after the February 2022 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	.0000

5. [Ref. 3106] Two ESE students were reported as ESE Support Level 5 based on the students’ Hospital and Homebound placements; however, current Physician’s Statements to support the students’ placements in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2200	
255 ESE Support Level 5	<u>(.2200)</u>	.0000

6. [Ref. 3107] One ESE student was incorrectly reported as ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for both on-campus instruction and homebound instruction and the on-campus instruction should have been reported as Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4291	
255 ESE Support Level 5	<u>(.4291)</u>	.0000

7. [Ref. 3108] The IEP meeting participants’ signature page for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5003	
254 ESE Support Level 4	<u>(.5003)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Charlotte High School (#0031)** (Continued)

8. [Ref. 3109] Three Career Education 9-12 students who participated in OJT did not work during the February 2022 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.6462)	(.6462)
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9. [Ref. 3110] Timecards for 12 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We also noted that 2 of the students were not in attendance during the October 2021 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.5787)	
300 Career Education 9-12	(1.6066)	(2.1853)

10. [Ref. 3111] Two Career Education 9-12 students who participated in OJT were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.2121)	(.2121)
---------------------------	---------	---------

11. [Ref. 3171] One teacher taught a Reading course that included ELL students but was not certified in ESOL and was not approved by the School Board to teach out of field. 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	.3986	
130 ESOL	(.3986)	.0000
		<u>(3.0436)</u>

**L. A. Ainger Middle School (#0181)**

12. [Ref. 18101] The English language proficiency of one ELL student was not assessed and an ELL Committee 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	.2811	
130 ESOL	(.2811)	.0000

**Findings**

**L. A. Ainger Middle School (#0181)** (Continued)

13. [Ref. 18102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0200	
255 ESE Support Level 5	(.0200)	.0000

14. [Ref. 18170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a 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), but was instead hired to fill an open teacher vacancy 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 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	.1487	
130 ESOL	(.0697)	
254 ESE Support Level 4	(.0790)	.0000

**Follow-Up to Management’s Response**

*In his written response, the Superintendent provided that the District “disputed this finding. CCPS utilized a teacher substitute, with a valid district issued substitute (Follow-Up Continues on Next Page)*

**Findings**

**L. A. Ainger Middle School (#0181)** (Continued)

*certificate.” However, as indicated in our finding, the teacher was not hired for a limited temporary role but was instead hired to fill an open teacher vacancy providing direct instructional services to students and did not hold a valid Florida teaching certificate. Accordingly, our finding stands as presented.*

15. [Ref. 18171] One teacher taught a World History course that included an ELL student 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	.0697	
130 ESOL	<u>(.0697)</u>	<u>.0000</u>
		<u>.0000</u>

**Vineland Elementary School (#0191)**

16. [Ref. 19101] ELL Committees for five students were not convened by October 1 (three students) or within 30 school days prior to the students’ DUESS anniversary dates (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DUESS. We also noted that the students’ course schedules were not included in the students’ *ELL Student Plans*. In addition, the English language proficiency for two of the students was not timely assessed. We propose the following adjustment:

101 Basic K-3	3.3578	
102 Basic 4-8	.8174	
130 ESOL	<u>(4.1752)</u>	<u>.0000</u>

17. [Ref. 19172/73/74] The parent notification letters for three out-of-field teachers did not indicate the date the students’ parents were notified of the teachers’ out-of-field placements. We propose the following adjustments:

<u>Ref. 19172</u>		
101 Basic K-3	.7056	
130 ESOL	<u>(.7056)</u>	<u>.0000</u>
 <u>Ref. 19173</u>		
102 Basic 4-8	1.2348	
130 ESOL	<u>(1.2348)</u>	<u>.0000</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Vineland Elementary School (#0191)** (Continued)

Ref. 19174		
101 Basic K-3	.1905	
130 ESOL	<u>(.1905)</u>	.0000
		<u>.0000</u>

**Follow-Up to Management’s Response**

*In his written response, the Superintendent provided that the District “disputed this finding, as we believed the [out of field] letter logging in FOCUS was sufficient for tracking the dates the letters were sent.” However, the dates provided from FOCUS indicated that the letters were generated on the last day of the October reporting survey period after 6 PM. Accordingly, our finding stands as presented. The Superintendent’s response also described corrective actions stating that “in the future, all [out of field] letters will include the date printed on them as well.”*

**Charlotte Virtual Franchise (#7004)**

18. [Ref. 700401] The FTE for one virtual education student in our Basic test was incorrectly reported. The *FTE General Instructions 2021-22* provide that virtual education courses not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180-day school year. The course was only reported during the June 2022 reporting survey period based on the student’s successful completion of the course on June 1, 2022; however, since the course was not completed prior to the end of the District’s 180-day school year on May 26, 2022, it was ineligible to be reported for FEFP funding for the 2021-22 school year. We propose the following adjustment:

103 Basic 9-12	<u>(.0834)</u>	(.0834)
		<u>(.0834)</u>

**Proposed Net Adjustment**

**(3.1270)**

# SCHEDULE E

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

### RECOMMENDATIONS

We recommend that Charlotte County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (2) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in readily accessible files; (3) students assessed as English language proficient are exited from the ESOL program or retained based on documented criteria and placement recommendations of ELL Committees; (4) students reported in the Hospital and Homebound Program are placed based on timely completed and validated physician statements, which are maintained in readily accessible files; (5) schedules for students enrolled concurrently or intermittently in the Hospital and Homebound Program are reported in the appropriate programs; (6) all required participants are involved in the development of students' IEPs and proper documentation is timely prepared and retained in readily accessible files; (7) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained in readily accessible files, or based on documented job searches; (8) only students who are in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (9) *Matrix of Services* forms are timely and properly completed and maintained in readily accessible files; (10) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (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 to teach out of field, and the students' parents are timely notified of the teacher's out-of-field placement; and (12) ESOL teachers earn in-service training points required by SBE Rule 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 2021-22*

### **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 2021-22*  
*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 2021-22*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*  
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*  
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*  
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*  
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*  
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*



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

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

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

### **Teacher Certification**

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

### **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Charlotte 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 Charlotte 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 Charlotte 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 23 schools other than charter schools, 3 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$24.8 million was provided through the FEFP to the District for the District-reported 16,472.09 unweighted FTE as recalibrated, which included 930.33 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 John M. McKay Scholarships for Students with Disabilities Program, 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 John M. McKay Scholarships for Students with Disabilities Program and 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 John M. McKay Scholarships for Students with Disabilities Program and 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 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

## 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*

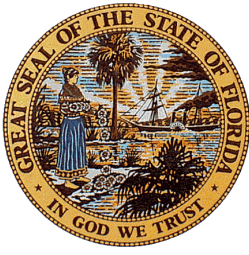
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Charlotte High School	1 through 11
2. L. A. Ainger Middle School	12 through 15
3. Vineland Elementary School	16 and 17
4. Babcock High School*	NA
5. Charlotte Virtual Franchise	18

\* 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 Charlotte 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, 2022. 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 2021-22 (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 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**

In our opinion, the Charlotte County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

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

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>8</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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. 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. 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. 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.

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<sup>8</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

## 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  
January 22, 2024

# SCHEDULE F

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

Any student who is transported by the Charlotte 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, 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, 2022. (See NOTE B.) The population of vehicles (199) 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 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (11,673) 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	5
Hazardous Walking	164
IDEA – PK through Grade 12, Weighted	1,105
All Other FEFP Eligible Students	<u>10,399</u>
Total	<u>11,673</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.



Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 315 of the 11,673 students reported as being transported by the District.	17	(7)
In conjunction with our general tests of student transportation we identified certain issues related to 3 additional students.	<u>3</u>	<u>(3)</u>
<b>Totals</b>	<u>20</u>	<u>(10)</u>

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

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

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Charlotte 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 2021-22 (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

**Students  
Transported  
Proposed Net  
Adjustments**

*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 2021 reporting survey periods and the February and June 2022 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 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 34 students were reported for an incorrect number of DIT during the June 2022 reporting survey period. The students were reported for 18 DIT rather than 11 DIT in accordance with the District’s instructional calendar. We propose the following adjustment:

**June 2022 Survey**

18 Days in Term

IDEA - PK through Grade 12, Weighted (34)

11 Days in Term

IDEA - PK through Grade 12, Weighted 34 0

2. [Ref. 52] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in the Family Empowerment Scholarship Program and did not require transportation services. We propose the following adjustment:

		<b>Students Transported Proposed Net Adjustments</b>
<b>Findings</b>		
<b>October 2021 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
3. [Ref. 53] Five students (three students in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools. We propose the following adjustment:		
<b>October 2021 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	(5)
4. [Ref. 54] The IEPs for four students in our test reported in the IDEA - PK through Grade 12, Weighted ridership category were not available at the time of our examination and could not be subsequently located. We determined that the students lived more than 2 miles from their assigned schools and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
<b>October 2021 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	
<b>February 2022 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
5. [Ref. 55] Six 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. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
<b>October 2021 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	

		<b>Students Transported Proposed Net Adjustments</b>
<b>Findings</b>		
<b>June 2022 Survey</b>		
<u>11 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
6. [Ref. 56] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category during the July 2021 reporting survey period. The IEP for the student did not document the need for ESY services. We propose the following adjustment:		
<b>July 2021 Survey</b>		
<u>9 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
7. [Ref. 57] District records did not evidence that two students in our test were enrolled in school during the October 2021 reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:		
<b>October 2021 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(2)</u>	(2)
8. [Ref. 58] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for the student did not document the need for State transportation services. The student was not otherwise eligible for State transportation funding. We propose the following adjustment:		
<b>February 2022 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(1)</u>	<u>(1)</u>
<b>Proposed Net Adjustment</b>		<u>(10)</u>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Charlotte County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only students enrolled in programs that require the students be transported to a physical school center are reported for State transportation funding; (3) 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; (4) 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; (5) only ESE students whose IEPs authorize ESY services or students who are enrolled in a non-residential DJJ program are reported for State transportation funding during a summer reporting survey period; (6) only those students who are in membership during the survey week and are documented as having been transported at least 1 day during the 11-day reporting survey window are reported for State transportation funding; and (7) IEPs for students with certain exceptionalities, who live less than 2 miles from the students' assigned schools, specify a need for transportation services.

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 2021-22 (Appendix G)*

# NOTES TO SCHEDULES

## NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Charlotte 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, 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 Charlotte County

For the fiscal year ended June 30, 2022, the District received \$3.5 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 2021	6	27	-
October 2021	91	5,948	52
February 2022	89	5,664	92
June 2022	<u>13</u>	<u>34</u>	<u>94</u>
Totals	<u>199</u>	<u>11,673</u>	<u>238</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, 2022. 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**  
Mark Vianello

**School Board**  
Cara Reynolds, Chairman  
John LeClair, Vice-Chairman  
Kim Amontree  
Wendy Atkinson  
Bob Segur

January 22, 2024

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Room 476A  
111 West Madison Street  
Tallahassee, Florida 32055-1450

Attn: Jacqueline Bell

Dear Ms. Norman:

We have reviewed the findings in your report on the examination of the full-time equivalent (FTE) students and the student transportation for Charlotte County Public School for the fiscal year ended June 30, 2022, and hereby submit our written response as required by law.

Based on our review of your findings and after further conversation within our district staff we agree with all but two of the findings in the report. As requested, corrective action plans for all recommendations and findings are listed below, along with the noted disagreement of the two findings in the area of teacher certification.

**In the area of ELL (Findings 1, 2, 3, 12, and 16 / Recommendations 1, 2, and 3):**

- 1) The District ELL team will meet and review documentation with the School Based ELL team at each school at the beginning of the school year to monitor the completion and submission of ELL documentation. This will include monitoring all students flagged as ELL, re-evaluations, ELL meetings, changing tiers, screening, printing schedules and compliance paperwork. The District ELL team will host annual trainings for new and returning staff members reviewing ELL procedures, policies, handbook and assessment. We will introduce this process at the beginning of the 24-25 school year.
- 2) The District will review documentation with the ELL Coordinators, Principals and Assistant Principals before the end of the school year to review ELL Committee recommendations for students exiting the ESOL program or students with possible retentions.

**In the area of ESE (Findings 4, 5, 6, 7, and 13/ Recommendations 4, 5, 6, and 9):**

Charlotte County Public Schools' ESE Department is committed to taking corrective action in 1) ensuring that students reported in the Hospital and Homebound Program are placed based on timely completed and validated physician statements, which are maintained in readily accessible files; 2) schedules for students enrolled concurrently or intermittently in the Hospital and Homebound Program are reported in the appropriate programs; 3) all required participants are involved in the development of students' IEPs and proper documentation is timely prepared and retained in readily accessible files; and 4) *Matrix of Services* forms are timely and properly completed and maintained in readily accessible files.

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Please see below for intended and/or completed action steps in the following areas:

- 1) Student placement in the Hospital and Homebound Program is timely and is validated by the Physician's Statement and readily available to district staff. (Findings 4 and 5)
  - a. Intended action steps/corrective action(s):
    - All district LEA representatives will receive on-going training at the monthly LEA meetings and the PSS Welcome Back meetings, beginning January 2024, to include information on how to correctly complete IEP service segments that accurately reflect active physician statement regarding length of service.
    - All district LEA representatives will continue to receive training at the monthly LEA meetings and the PSS Welcome Back Meetings, beginning January 2024, on the district procedures of IEP completion, IEP paperwork order and filing all documents into the ESE Audit file.
- 2) Ensure students are correctly reported as ESE Support Level 5 based on the student's placement in the Hospital and Homebound Program and that instruction provided for both on campus and homebound is correctly reported under the correct funding category (Finding 6).
  - a. Intended action steps/corrective action(s):
    - ICS and ESE will review current procedures for FTE reporting for HHB and ensure accurate and appropriate reporting in future submissions.
    - All district LEA representatives will continue to receive training at the monthly LEA meetings and the PSS Welcome Back Meetings, beginning January 2024, on the district procedures concerning intermittent hospital homebound services and how to ensure that the correct Matrix number is reported.
- 3) Ensure that all IEP meeting participants' signature pages are available at all times (Finding 7).
  - a. Intended action steps/ corrective action(s):
    - All district LEA representatives will continue to receive training at the monthly LEA meetings and the PSS Welcome Back Meetings, beginning January 2024, on the district procedures of IEP completion, IEP paperwork order and filing all documents into the ESE Audit file.
- 4) Ensure that Matrix of Services are available at all times (Finding 13).
  - a. Intended action steps/corrective action(s):
    - All district LEA representatives will continue to receive training at the monthly LEA meetings and the PSS Welcome Back Meetings, beginning January 2024, on the district procedures of IEP completion to include how and when to complete a matrix and location of matrix on PEER and in ESE Audit file.

**In the area of Teacher Certification (Findings 11, 14, 15, and 17 / Recommendations 11 and 12):**

CCPS agrees with the findings 11 and 15:

- 1) In the future, Human Resources will send the list of teachers who are not ELL endorsed to the schools every year before the FTE window. The schools will be directed to report these teachers as "out of field" to parents by utilizing the OOF letters in FOCUS. In addition, HR will post the list of these teachers on the district website after board approval. (Finding 11)



- 2) CCPS Agreed with the finding. In the future, Human Resources will send the list of teachers who are not ELL endorsed to the schools every year before the FTE window. The schools will be directed to report these teachers as “out of field” to parents by utilizing the OOF letters in FOCUS. In addition, HR will post the list of these teachers on the district website after board approval. (Finding 15)

CCPS continues to disagree with findings 14 and 17:

- 3) CCPS disputed this finding. CCPS utilized a teacher substitute, with a valid district issued substitute certificate, for an open position at LA Ainger that was posted on our job board. CCPS did not believe the temporary teacher, the substitute, had a Florida Certificate and therefore would not be reported as out of field. In the future, HR will search all long-term substitutes for FLDOE certification to determine if they need to be reported as OOF. (Finding 14)
- 4) CCPS disputed this finding, as we believed the OOF letter logging in FOCUS was sufficient for tracking the dates the letters were sent. However, HR has worked with ICS and in the future all OOF letters will include the date printed on them as well. (Finding 17)

**In the area of Career and Technical Education (CTE/OJT) (Findings 8, 9, and 10 / Recommendation 7):**

- 1) Review of Policies and Procedures with OJT Instructors and Administrators
  - a. CCPS recognizes the critical need to ensure all OJT instructors and administrators are fully conversant with our policies and procedures. To address this, CCPS will ensure all OJT instructors and administrators have access to and are familiar with the CCPS OJT manual.
- 2) Distribution of the OJT Manual to New Instructors and Administrators
  - a. CCPS agrees to equip new instructors and administrators with the necessary resources, including the OJT manual. Consequently, CCPS will include the manual in the onboarding package for all new OJT staff. Moreover, a process will be established to update and redistribute the manual annually to all personnel, ensuring everyone is informed of changes or new practices.
- 3) Regular Local Review of Timecards for OJT Programs
  - a. CCPS will adopt a stricter process for reviewing timecards related to OJT programs. This will involve regular checks to verify that timecards are accurately completed, signed, and dated by employers and that these records are kept in easily accessible files.
- 4) Sharing Audit Findings with APCs and School Counselors
  - a. CCPS understands the importance of sharing the audit outcomes with our APCs and school counselors. The findings will be presented in the upcoming scheduled meetings. This initiative aims to promote transparency and facilitate a collective approach to enhancing our OJT programs.

**In the areas of attendance and virtual education reporting (Findings 9 and 18/  
Recommendation 8 and 10):**

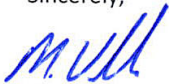
- 1) The district will continue to train district and school staff as well as leadership on the procedures for the marking of accurate attendance, including OJT and the use of alerts and reports for use to monitor attendance.
- 2) The district will continue to work with virtual education staff to monitor and report virtual course completions accurately in the appropriate school year for students not only enrolled during surveys 2 and 3, but for the students enrolled after survey 3.

**In the area of transportation, the district will verify that:**

- 1) Ensure that the correct Days-in-Term (DIT) are reported for all Survey periods.
- 2) Students enrolled in Family Empowerment Scholarship programs not be reported for transportation funding.
- 3) Students living less than 2 miles from their assigned schools should not be reported in the All Other FEFP Eligible Students ridership category. These students are not otherwise eligible for State transportation funding.
- 4) Work closely with the ESE department to ensure that students who are reported in a weighted ridership category are documented as having met at least one of the five criteria in their IEP as required for weighted funding. PEER system will be used to house this information.
- 5) IDEA - PK through Grade 12, Weighted ridership category during the July reporting survey period for these students should all document the need for ESY services on the IEP.
- 6) Only student enrollment in school during the actual 5-day FTE survey week will be reported for transportation funding. Cannot count any of ridership during the six days preceding (11-day window) for transportation funding.
- 7) IEPs for students with certain exceptionalities, who live less than 2 miles from the students' assigned schools, specify a need for transportation services.

We appreciate the feedback and collaborative approach your staff continues to demonstrate through our audit reviews, including this latest audit. By working together this approach will continue to help our district improve our FTE State Reporting.

Sincerely,



Mark Vianello  
Superintendent