

Report No. 2017-200
April 2017

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**POLK COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2016



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendents

During the 2015-16 fiscal year, Katherine M. Leroy served as Superintendent until February 12, 2016, and Jacqueline M. Byrd served as Interim Superintendent from February 13 through February 22, 2016, and as Superintendent from February 23, 2016, and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Hunt Berryman, Vice Chair	1
Lori Cunningham	2
Hazel Sellers	3
Richard Mullenax, Chair to 11-9-15	4
Kay Fields, Chair from 11-10-15	5
Lynn Wilson	6
Tim Harris	7

The team leader was Gail S. Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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POLK COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CELLA	Comprehensive English Language Learning Assessment
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
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
FSA in ELA	Florida Standards Assessment in English Language Arts
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Polk 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 and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 28 of the 259 teachers in our test. Seventy of the 259 teachers (27 percent) in our test and 19 of the 28 teachers with exceptions (68 percent) taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Who Attended Charter Schools	Percentage	With Exceptions	Who Attended Charter Schools	Percentage
ESOL	352	112	32%	71	14	20%
ESE Support Levels 4 and 5	201	65	32%	20	2	10%
Career Education 9-12	138	0	0%	17	0	0%
Totals	<u>691</u>	<u>177</u>		<u>108</u>	<u>16</u>	

Noncompliance related to the reported FTE student enrollment resulted in 68 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 6.6633 (6.1633 applicable to District schools other than charter schools and .5000 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 86.3371 (31.6045 applicable to District schools other than charter schools and 54.7326 applicable to charter schools). Noncompliance related to student transportation resulted in 5 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 do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed

net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$358,683 (negative 86.3371 times \$4,154.45), of which \$131,299 is applicable to District schools other than charter schools and \$227,384 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Polk 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 Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 128 schools other than charter schools, 25 charter schools, and 4 virtual education cost centers serving PK through 12th-grade students. For the fiscal year ended June 30, 2016, State funding totaling \$408.9 million was provided through the FEFP to the District for the District-reported 99,247.38 unweighted FTE as recalibrated, which included 12,576.94 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 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.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education 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 for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 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 \$21.7 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 Polk County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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 Polk 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

¹ 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.

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 is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA

Tallahassee, Florida

April 20, 2017

SCHEDULE A

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

Reported FTE

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Polk County District School Board (District) reported to the Department of Education 99,247.38 unweighted FTE as recalibrated, which included 12,576.94 unweighted FTE as recalibrated for charter schools, at 128 District schools other than charter schools, 25 charter schools, and 4 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (157) 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 (18,383) 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 71 of the 352 students in our ESOL test,² 20 of the 201 students in our ESE Support Levels 4 and 5 test,³ and 17 of the 138 students in our Career Education 9-12 test.⁴ One hundred twelve of the 352 students (32 percent) in our ESOL test attended charter schools and 14 of the 71 students with exceptions (20 percent) attended charter schools. Sixty-five of the 201 students (32 percent) in our ESE Support Levels 4 and 5 test attended charter schools and 2 of the 20 students with exceptions (10 percent) attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 2, 3, 6, 7, 8, 9, 12, 13, 14, 15, 20, 23, 24, 30, 31, 34, 37, 38, 39, 40, 43, 47, 52, 53, and 67 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 21, 22, 48, 58, 61, 62, 63, 64, 65, and 68 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 16, 17, 25, 26, 27, 41, 44, and 45 on *SCHEDULE D*.

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	148	21	12,930	214	3	70,419.72	170.4074	80.5857
Basic with ESE Services	154	24	2,786	151	3	16,905.38	134.1010	2.8933
ESOL	131	16	1,979	352	71	8,104.02	291.6431	(63.8502)
ESE Support Levels 4 and 5	40	10	421	201	20	527.12	140.7033	(24.6283)
Career Education 9-12	25	4	<u>267</u>	<u>138</u>	<u>17</u>	<u>3,291.14</u>	<u>27.8469</u>	<u>(1.6638)</u>
All Programs	157	25	<u>18,383</u>	<u>1,056</u>	<u>114</u>	<u>99,247.38</u>	<u>764.7017</u>	<u>(6.6633)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (828, of which 631 are applicable to District schools other than charter schools and 197 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 28 of the 259 teachers in our test.⁵ Seventy of the 259 teachers (27 percent) in our test taught at charter schools and 19 of the 28 teachers with exceptions (68 percent) 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 Department of Education.

⁵ For teachers, the material noncompliance is composed of Findings 11, 18, 19, 28, 29, 32, 35, 36, 42, 46, 49, 50, 51, 54, 55, 56, and 59 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	9.5800	1.115	10.6817
102 Basic 4-8	8.8938	1.000	8.8938
103 Basic 9-12	23.7480	1.005	23.8667
111 Grades K-3 with ESE Services	1.0000	1.115	1.1150
112 Grades 4-8 with ESE Services	.2660	1.000	.2660
113 Grades 9-12 with ESE Services	2.1273	1.005	2.1379
130 ESOL	(44.4113)	1.180	(52.4053)
254 ESE Support Level 4	(3.3433)	3.613	(12.0793)
255 ESE Support Level 5	(2.3600)	5.258	(12.4089)
300 Career Education 9-12	(1.6638)	1.005	(1.6721)
Subtotal	(6.1633)		(31.6045)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	7.8112	1.115	8.7095
102 Basic 4-8	23.0827	1.000	23.0827
103 Basic 9-12	7.4700	1.005	7.5074
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113 Grades 9-12 with ESE Services	.5000	1.005	.5025
130 ESOL	(19.4389)	1.180	(22.9379)
254 ESE Support Level 4	(17.5750)	3.613	(63.4985)
255 ESE Support Level 5	(1.3500)	5.258	(7.0983)
Subtotal	(.5000)		(54.7326)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	17.3912	1.115	19.3912
102 Basic 4-8	31.9765	1.000	31.9765
103 Basic 9-12	31.2180	1.005	31.3741
111 Grades K-3 with ESE Services	1.0000	1.115	1.1150
112 Grades 4-8 with ESE Services	(.7340)	1.000	(.7340)
113 Grades 9-12 with ESE Services	2.6273	1.005	2.6404
130 ESOL	(63.8502)	1.180	(75.3432)
254 ESE Support Level 4	(20.9183)	3.613	(75.5778)
255 ESE Support Level 5	(3.7100)	5.258	(19.5072)
300 Career Education 9-12	(1.6638)	1.005	(1.6721)
Total	(6.6633)		(86.3371)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

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>#0061</u>	<u>#0092</u>	<u>#0361</u>	
101 Basic K-3	2.5000	.....	3.5800	6.0800
102 Basic 4-8	.9855	.....	3.0000	3.9855
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	1.0000	(.5000)	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(3.9855)	.....	(6.0800)	(10.0655)
254 ESE Support Level 4	.....	(2.0000)	.....	(2.0000)
255 ESE Support Level 5	.....	1.0000	.....	1.0000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0441*</u>	<u>#0811</u>	<u>#0933</u>	<u>#0962</u>	
101	6.0800	.....	.....	1.9600	.....	8.0400
102	3.9855	1.0000	.....	3.5000	.....	8.4855
103	.0000	.....	7.7930	.....	.....	7.7930
111	.0000	.....	.....	.....	1.0000	1.0000
112	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.....	.5000	.5000
130	(10.0655)	(1.0000)	(7.7930)	(4.5000)	.....	(23.3585)
254	(2.0000)	.....	.....	.....	(1.0000)	(3.0000)
255	1.0000	.....	.....	(.9600)	(.5000)	(.4600)
300	<u>.0000</u>	<u>.....</u>	<u>(.7090)</u>	<u>.....</u>	<u>.....</u>	<u>(.7090)</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>(.7090)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.2090)</u>

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

*Charter School

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#1051	#1151	#1351*	#1401*	
101	8.0400	.....	1.5000	3.4112	3.4000	16.3512
102	8.4855	.....	1.0000	1.3320	3.0000	13.8175
103	7.7930	1.5946	.....	.....	.....	9.3876
111	1.0000	.....	.....	.....	.....	1.0000
112	.5000	.....	.....	.....	(1.0000)	(.5000)
113	.5000	.....	.....	.....	.....	.5000
130	(23.3585)	(1.5946)	(2.5000)	(4.7432)	(5.4000)	(37.5963)
254	(3.0000)	.....	.....	.....	.....	(3.0000)
255	(.4600)	.....	.....	.....	.....	(.4600)
300	<u>(.7090)</u>	<u>(.7104)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.4194)</u>
Total	<u>(1.2090)</u>	<u>(.7104)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.9194)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#1702</u>	<u>#1791</u>	<u>#1931</u>	<u>#1961*</u>	<u>Balance Forward</u>
101	16.3512	.....	.....	.....	.....	16.3512
102	13.8175	2.0000	.....	.....	2.3007	18.1182
103	9.3876	.....	12.4468	3.4381	.....	25.2725
111	1.0000	.....	.....	.....	.....	1.0000
112	(.5000)	.....	.....	.....	.....	(.5000)
113	.5000	.....	.....	.....	.....	.5000
130	(37.5963)	(2.0000)	(12.4468)	(3.4381)	(2.3007)	(57.7819)
254	(3.0000)	.....	.....	.....	.....	(3.0000)
255	(.4600)	.....	.....	.....	(.5000)	(.9600)
300	<u>(1.4194)</u>	<u>.....</u>	<u>(.0781)</u>	<u>(.1663)</u>	<u>.....</u>	<u>(1.6638)</u>
Total	<u>(1.9194)</u>	<u>.0000</u>	<u>(.0781)</u>	<u>(.1663)</u>	<u>(.5000)</u>	<u>(2.6638)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#8004*</u>	<u>#8143*</u>	<u>#9003</u>	<u>#9236</u>	
101	16.3512	....	1.0000	.0400	....	17.3912
102	18.1182	.2250	15.2250	....	(1.5917)	31.9765
103	25.2725	5.7700	1.7000	(.4200)	(1.1045)	31.2180
111	1.0000	....	....	....	....	1.0000
112	(.5000)	....	....	.0600	(.2940)	(.7340)
113	.5000	....	.5000	2.1600	(.5327)	2.6273
130	(57.7819)	(5.9950)	....	....	(.0733)	(63.8502)
254	(3.0000)	....	(17.5750)	(.0600)	(.2833)	(20.9183)
255	(.9600)	....	(.8500)	(1.9000)	....	(3.7100)
300	<u>(1.6638)</u>	<u>....</u>	<u>....</u>	<u>....</u>	<u>....</u>	<u>(1.6638)</u>
Total	<u>(2.6638)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1200)</u>	<u>(3.8795)</u>	<u>(6.6633)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment 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 2015-16* 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 not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Polk County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period or the February 2016 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.

Districtwide – Reporting of Bell Schedules

1. [Ref. 6103/9201/36101/44101/93301/96202/105106/115102/135101/193104/814301] The course schedules for a number of students who attended 11 of the 25 schools tested were incorrectly reported. The bell schedules provided for the 11 schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not always reported in agreement with the bell schedules. The variances in reporting were up to 530 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the schools' bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure finding with no proposed adjustments.

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Findings

Carlton Palmore Elementary School (#0061)

2. [Ref. 6101] Two ELL students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements from the students' DEUSS. We also noted that an ELL Committee was not convened within 30 days for one student, and the ELL Committee for the other student, who scored proficient on the CELLA test, did not consider at least two of the five ESOL placement criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, prior to recommending the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.9855	
130 ESOL	<u>(.9855)</u>	.0000

3. [Ref. 6102] The parent notification letters for three ELL students were not dated and we could not otherwise determine whether the notifications were timely made (i.e., prior to the reporting survey period). Also, the parent notification letter for one student did not specifically identify the recommendation for continued ESOL placement, the student had withdrawn and was not in membership during the October 2015 reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	2.5000	
130 ESOL	<u>(3.0000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

Doris A. Sanders Learning Center (#0092)

4. [Ref. 9202] 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

5. [Ref. 9203] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Eastside Elementary School (#0361)

6. [Ref. 36102] The ELL Committee for one student who scored proficient on the CELLA test, did not consider at least two of the five ESOL placement criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, prior to recommending the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

7. [Ref. 36103] One ELL student was incorrectly reported in the ESOL Program for the February 2016 reporting survey period. The student had been exited from the ESOL Program on June 4, 2015, and should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

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

8. [Ref. 36104] ELL Committees for two students were either not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. Also, the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date or when the student entered the county. We propose the following adjustment:

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

9. [Ref. 36105] The parent notification letter for one ELL student was not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e., prior to the reporting survey periods). We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

10. [Ref. 36106] The file for one ESE student did not contain an IEP covering the October 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

11. [Ref. 36170] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Eastside Elementary School (#0361) (Continued)

101 Basic K-3	2.0800	
130 ESOL	<u>(2.0800)</u>	<u>.0000</u>
		<u>.0000</u>

Ridgeview Global Studies Academy (#0441) Charter School

12. [Ref. 44102] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Auburndale Senior High School (#0811)

13. [Ref. 81102] ELL Committees were not convened within 30 school days prior to five students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the file for one of the students did not contain a parental notification letter and the English language proficiency for another student was not timely assessed to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	4.0491	
130 ESOL	<u>(4.0491)</u>	<u>.0000</u>

14. [Ref. 81103] One ELL student was incorrectly reported in the ESOL Program in the October 2015 and February 2016 reporting survey periods. The student was exited from the ESOL Program on April 20, 2015, and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.4704	
130 ESOL	<u>(.4704)</u>	<u>.0000</u>

15. [Ref. 81104] The files for three ELL students did not contain evidence that the students' parents were notified of the students' ESOL placements. We propose the following adjustment:

103 Basic 9-12	2.3696	
130 ESOL	<u>(2.3696)</u>	<u>.0000</u>

Findings

Auburndale Senior High School (#0811) (Continued)

16. [Ref. 81105] The timecards for four Career Education 9-12 students who participated in OJT were incorrectly reported. The timecards for three of the students supported fewer hours worked than was reported and the timecard for the fourth student disclosed that the student did not work during the February 2016 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.1971)	(.1971)
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17. [Ref. 81106] The timecards for four 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 propose the following adjustment:

300 Career Education 9-12	(.5119)	(.5119)
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18. [Ref. 81170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4787	
130 ESOL	(.4787)	.0000

19. [Ref. 81171] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

103 Basic 9-12	.4252	
130 ESOL	(.4252)	.0000
		(.7090)

Chain of Lakes Elementary School (#0933)

20. [Ref. 93302] ELL Committees for six students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that two of the students’ English language proficiencies were not assessed within 30 days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Chain of Lakes Elementary School (#0933) (Continued)

101 Basic K-3	1.5000	
102 Basic 4-8	3.0000	
130 ESOL	<u>(4.5000)</u>	.0000

21. [Ref. 93303] The schedules of two ESE students' receiving both homebound instruction and on-campus instruction were entirely reported in Program No. 255 (ESE Support Level 5) in error based on the students' placement in the Hospital and Homebound Program. The students should have been reported in Program No. 101 (Basic K-3) and Program No. 102 (Basic 4-8), respectively, for their on-campus instruction. We propose the following adjustment:

101 Basic K-3	.4600	
102 Basic 4-8	.5000	
255 ESE Support Level 5	<u>(.9600)</u>	<u>.0000</u>
		<u>.0000</u>

Jean O'Dell Learning Center (#0962)

22. [Ref. 96201] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Tenoroc High School (#1051)

23. [Ref. 105101] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

24. [Ref. 105102] The file for one ELL student did not contain an *ELL Student Plan* covering the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tenoroc High School (#1051) (Continued)

25. [Ref. 105103] The timecards for two Career Education 9-12 students who participated in OJT were not signed by the students' supervisors. We propose the following adjustment:

300 Career Education 9-12	(.3260)	(.3260)
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26. [Ref. 105104] The timecards for two 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 propose the following adjustment:

300 Career Education 9-12	(.1768)	(.1768)
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27. [Ref. 105105] The timecard for one student who participated in OJT indicated the student did not work during the February 2016 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.2076)	(.2076)
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28. [Ref. 105170] One teacher taught Intensive Reading to classes that included ELL students but was not properly certified to teach Reading or ELL students and was not approved by the School Board to teach out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status in Reading or ESOL until February 2, 2016, which was after the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2585	
130 ESOL	(.2585)	.0000

29. [Ref. 105171/72] Two teachers taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines (Ref. 105172) or April 11, 2016, which was after the February 2016 reporting survey period (Ref.105171). We propose the following adjustments:

<u>Ref. 105171</u>		
103 Basic 9-12	.2591	
130 ESOL	(.2591)	.0000

<u>Ref. 105172</u>		
103 Basic 9-12	.0770	
130 ESOL	(.0770)	.0000
		<u>(.7104)</u>

Findings

Kingsford Elementary School (#1151)

30. [Ref. 115101] We noted that four ELL students were incorrectly reported. ELL Committees were not convened by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiencies of one of the students above and two additional students were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

101 Basic K-3	1.5000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(2.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Polk Avenue Elementary School (#1351) Charter School

31. [Ref. 135102] One student was incorrectly reported in the ESOL Program in the October 2015 reporting survey period. The student scored English language proficient on the March 2015 CELLA test and had a reading score of 4 on the spring 2015 FSA in ELA; however, an ELL Committee was not convened to consider the student's continued ESOL placement until after the October 2015 reporting survey period. We propose the following adjustment:

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

32. [Ref. 135170/71/72/73] Four teachers taught Primary Language Arts to classes that included ELL students but 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 one of the teachers (Ref. 135173) had earned only 180 of the 300 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 adjustments:

<u>Ref. 135170</u>		
101 Basic K-3	.8320	
130 ESOL	<u>(.8320)</u>	<u>.0000</u>
 <u>Ref. 135171</u>		
102 Basic 4-8	.8320	
130 ESOL	<u>(.8320)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Polk Avenue Elementary School (#1351) Charter School (Continued)

<u>Ref.135172</u>		
101 Basic K-3	.9984	
130 ESOL	<u>(.9984)</u>	.0000
<u>Ref. 135173</u>		
101 Basic K-3	1.5808	
130 ESOL	<u>(1.5808)</u>	<u>.0000</u>
		<u>.0000</u>

Janie Howard Wilson School (#1401) Charter School

33. [Ref. 140101] The file for one ESE student was not available at the time of the examination and could not be subsequently located. We propose the following adjustment:

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

34. [Ref. 140102] One ELL student’s English language proficiency was not assessed for the 2015-16 school year. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

35. [Ref. 140170/71/72/73/74] Five teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School’s Governing Board to teach such students out of field. We also noted that one of the teachers (Ref. 140170) had earned none of the in-service training points (60 by the October 2015 reporting survey period or 120 by the February 2016 reporting survey period) in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 140170</u>		
102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
<u>Ref. 140171</u>		
101 Basic K-3	.1000	
130 ESOL	<u>(.1000)</u>	.0000
<u>Ref. 140172</u>		
101 Basic K-3	.1000	
130 ESOL	<u>(.1000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Janie Howard Wilson School (#1401) Charter School (Continued)

<u>Ref.140173</u>		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	.0000
<u>Ref. 140174</u>		
101 Basic K-3	.1000	
130 ESOL	<u>(.1000)</u>	.0000

36. [Ref. 140175] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School’s Governing Board to teach such students out of field. We also noted that the teacher 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, until after the October 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.7000	
130 ESOL	<u>(1.7000)</u>	.0000
		<u>.0000</u>

Palmetto Elementary School (#1702)

37. [Ref. 170201] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We propose the following adjustment:

102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
		<u>.0000</u>

Haines City Senior High School (#1791)

38. [Ref. 179102] The file for one ELL student did not contain evidence that the student’s parents were notified of the student’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4084	
130 ESOL	<u>(.4084)</u>	.0000

Findings

Haines City Senior High School (#1791) (Continued)

39. [Ref. 179103] ELL Committees were not convened for 15 students either by October 1 (7 students) or within 30 school days (8 students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that two of the students' files did not contain parental notification letters and the English language proficiencies of three of the students were not assessed prior to the students' extended ESOL placements. We propose the following adjustment:

103 Basic 9-12	9.8624	
130 ESOL	<u>(9.8624)</u>	.0000

40. [Ref. 179104] One student was incorrectly reported in the ESOL Program in the October 2015 reporting survey period. The student scored English proficient on the April 2015 CELLA test and had a reading score of 3 on the spring 2015 FSA in ELA. However, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.9768	
130 ESOL	<u>(.9768)</u>	.0000

41. [Ref. 179105] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. Also, the student's schedule included 3 hours of instruction per week to be provided through a course (Executive Internship 1) that required 3 hours of documented work time. We propose the following adjustment:

300 Career Education 9-12	<u>(.0781)</u>	(.0781)
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42. [Ref. 179170] One teacher taught Intensive Reading to classes that included ELL students but was not properly certified to teach Reading or ELL students and was not approved by the School Board to teach out of field until March 15, 2016, which was after the February 2016 reporting survey period. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status in Reading or ESOL. We propose the following adjustment:

103 Basic 9-12	1.1992	
130 ESOL	<u>(1.1992)</u>	.0000
		<u>(.0781)</u>

Findings

George W. Jenkins Senior High (#1931)

43. [Ref. 193101] ELL Committees for six students were either not convened by October 1 (three students) or within 30 school days prior to the students' DEUSS anniversary dates (three students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	3.1883	
130 ESOL	<u>(3.1883)</u>	.0000

44. [Ref. 193102] The hours reported for two Career Education 9-12 students who participated in OJT were not supported by timecards. For one student, the timecard supported fewer hours worked than was reported, and the timecard for the other student disclosed that the student had not worked during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.0746)</u>	(.0746)
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45. [Ref. 193103] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.0917)</u>	(.0917)
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46. [Ref. 193170] One teacher taught Intensive Reading to classes that included ELL students but was not properly certified to teach Reading or ELL students and was not approved by the School Board to teach out of field until November 10, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2498	
130 ESOL	<u>(.2498)</u>	.0000
		<u>(.1663)</u>

Discovery Academy of Lake Alfred (#1961) Charter School

47. [Ref. 196102] ELL Committees for two students were not convened by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.1154	
130 ESOL	<u>(1.1154)</u>	.0000

Findings

Discovery Academy of Lake Alfred (#1961) Charter School (Continued)

48. [Ref. 196103] One ESE student was not in attendance during the February 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
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49. [Ref. 196171] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.5151	
130 ESOL	(.5151)	.0000

50. [Ref. 196173] One teacher did not hold a valid Florida teaching certificate during the October 2015 and February 2016 reporting survey periods and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.6702	
130 ESOL	(.6702)	.0000
		(.5000)

Polk Virtual Instruction (Course Offerings (#7006)

51. [Ref. 700670] One teacher did not hold a valid Florida teaching certificate during the October 2015 and February 2016 reporting survey periods and was not otherwise qualified to teach. Since the class was composed of only Basic education students, we present this disclosure finding with no proposed adjustment.

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New Beginnings High School (#8004) Charter School

52. [Ref. 800401] ELL Committees were not convened for six students either by October 1 (two students) or within 30 school days (four students) prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that two of the students’ files did not
(Finding Continues on Next Page)

Findings

New Beginnings High School (#8004) Charter School (Continued)

contain parental notification letters and the English language proficiencies of three of the students were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.1450	
130 ESOL	<u>(2.1450)</u>	.0000

53. [Ref. 800402] The files for three ELL students did not contain evidence that the students' parents were notified of the students' ESOL placements. We propose the following adjustment:

103 Basic 9-12	.8000	
130 ESOL	<u>(.8000)</u>	.0000

54. [Ref. 800470/73] Two teachers taught classes that also included ELL students but were not properly certified to teach out of field or ELL students and were not approved by the Charter School's Governing Board to teach such students out of field. Also, the letters used to notify parents of the teachers' out-of-field status were dated "October 2015;" thus, we could not determine if the parents were notified before the October 2015 reporting survey period. Additionally, the teachers had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We further noted that one of the teachers (Ref. 800470) did not complete the GK requirements within 1 calendar year from the date of employment under a temporary certificate. We propose the following adjustments:

<u>Ref. 800470</u>		
102 Basic 4-8	.1500	
103 Basic 9-12	1.2250	
130 ESOL	<u>(1.3750)</u>	.0000

<u>Ref. 800473</u>		
103 Basic 9-12	.9000	
130 ESOL	<u>(.9000)</u>	.0000

Findings

New Beginnings High School (#8004) Charter School (Continued)

55. [Ref. 800471] One teacher was not properly certified and was not approved by the Charter School’s Governing Board to teach out of field. The teacher held certification in Elementary Education, ESOL, Reading, and ESE but taught a course that required certification in English. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2250	
130 ESOL	<u>(.2250)</u>	.0000

56. [Ref. 800472] One teacher did not complete the GK requirements within 1 calendar year from the date of employment under a temporary certificate. We propose the following adjustment:

102 Basic 4-8	.0750	
103 Basic 9-12	.4750	
130 ESOL	<u>(.5500)</u>	<u>.0000</u>
		<u>.0000</u>

Lakeland Montessori Middle School (#8140) Charter School

57. [Ref. 814001] The course schedules for all students were incorrectly reported. The bell schedule supported seven periods per day; however, the students were only reported for 6 periods. Since the District capped the reported FTE at .5000 FTE per student for each survey instead of reporting all courses, there was no effect to the maximum FTE reported. As such, we are presenting this disclosure finding with no proposed adjustment.

.0000
.0000

Our Children's Academy (#8143) Charter School

58. [Ref. 814304] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

Findings

Our Children’s Academy (#8143) Charter School (Continued)

59. [Ref. 814370/71/72] Three teachers were not properly certified and were not approved by the Charter School’s Governing Board to teach out of field. The teachers held certification in Elementary Education (Ref. 814370), PK/Primary Education (Ref. 814371), and in Business Education (Ref. 814372) but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teachers’ out-of-field status and two of the teachers (Ref. 814370/72) did not complete the GK requirements within 1 calendar year from the date of employment under temporary certificates. We propose the following adjustments:

<u>Ref. 814370</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	8.4250	
254 ESE Support Level 4	<u>(9.4250)</u>	.0000
<u>Ref. 814371</u>		
102 Basic 4-8	.8500	
103 Basic 9-12	1.7000	
254 ESE Support Level 4	<u>(2.5500)</u>	.0000
<u>Ref. 814372</u>		
102 Basic 4-8	5.9500	
254 ESE Support Level 4	<u>(5.1000)</u>	
255 ESE Support Level 5	<u>(.8500)</u>	.0000
		<u>.0000</u>

Hospital Homebound (#9003)

60. [Ref. 900301] One student was incorrectly reported in Program No. 103 (Basic 9-12). The student had a valid *IEP* and should have been reported in Program No. 113 (Basic 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.4200)	
113 Grades 9-12 with ESE Services	<u>.4200</u>	.0000

61. [Ref. 900302] Three ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5). The students were enrolled in teleclasses and were not receiving one-on-one instruction for these courses. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.7400	
255 ESE Support Level 5	<u>(1.7400)</u>	.0000

Findings

Hospital Homebound (#9003) (Continued)

62. [Ref. 900303] The homebound instructors' contact logs for two ESE students, and the *Matrix of Services* form for one of the students, were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

254 ESE Support Level 4	(.0600)	
255 ESE Support Level 5	<u>(.0600)</u>	(.1200)

63. [Ref. 900304] One ESE student in the Hospital and Homebound Program was not reported in accordance with the student's *Matrix of Services* form for the student's one-on-one course. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0600)	
255 ESE Support Level 5	<u>.0600</u>	.0000

64. [Ref. 900305] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5). According to the teachers' contact logs, the students received no one-on-one instruction during the reporting survey period. We propose the following adjustment:

101 Basic K-3	.0400	
112 Grades 4-8 with ESE Services	.0600	
255 ESE Support Level 5	<u>(.1000)</u>	.0000

65. [Ref. 900306] 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	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	<u>.0000</u>
		<u>(.1200)</u>

Polk County Sheriffs Regional Detention Center (#9236)

66. [Ref. 923604] The number of days in term for 70 students (2 students were in our Basic test, 1 student was in our Basic with ESE Services test, 1 student was in our ESOL test and cited in Finding 67 [Ref. 923602], and 1 student was in our ESE Support Levels 4 and 5 test and is cited in Finding 68 [Ref. 923603]) in the June 2016 reporting survey period was incorrectly reported as 24 days. The Center's calendar supported 14 days. We propose the following adjustment for the 68 students:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Polk County Sheriffs Regional Detention Center (#9236) (Continued)

102 Basic 4-8	(1.6095)	
103 Basic 9-12	(1.1045)	
112 Grades 4-8 with ESE Services	(.4440)	
113 Grades 9-12 with ESE Services	<u>(.6105)</u>	(3.7685)

67. [Ref. 923602] The file for one ELL student did not contain evidence that the student’s parents had been notified of the student’s ESOL placement. Also, the number of days in term was incorrectly reported (see Finding 66 [Ref. 923604]). We propose the following adjustment:

102 Basic 4-8	.0178	
130 ESOL	<u>(.0733)</u>	(.0555)

68. [Ref. 923603] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We also noted that services for Program No. 254 (ESE Support Level 4) were not provided at this Center. Additionally, the number of days in term was incorrectly reported for one of the students (see Finding 66 [Ref. 923604]). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1500	
113 Grades 9-12 with ESE Services	.0778	
254 ESE Support Level 4	<u>(.2833)</u>	<u>(.0555)</u>

(3.8795)

Proposed Net Adjustment

(6.6633)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Polk County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the 11-day reporting survey period are reported with the survey's results; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (3) students' course schedules are reported in accordance with the schools' bell schedules; (4) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 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 date, and ELL Committees are timely convened subsequent to these assessments; (5) parents are timely notified of their children's ESOL placements; (6) ELL Committees consider and document the criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, when recommending students' continued ESOL placements; (7) students assessed as English proficient are exited from the ESOL Program or retained in ESOL based on the placement recommendations of ELL Committees; (8) students attending qualified summer programs are reported for the correct number of days in term; (9) *IEPs*, *Matrix of Services* forms, and *ELL Student Plans* are timely prepared and are retained in the students' files; (10) ESE students are reported in accordance with the students' *Matrix of Services* forms; (11) teleclasses and the on-campus portion of the schedules of students enrolled in the Hospital and Homebound Program are reported in the proper funding category; (12) instructor contact logs for students enrolled in the Hospital and Homebound Program are properly maintained and document the services students received; (13) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (14) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (15) parents are timely notified when their children are assigned to teachers teaching out of field; (16) ESOL teachers earn the in-service training points required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (17) teachers with temporary certificates pass the GK test within the required timeline.

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 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*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Attendance

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (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 2015-16

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-6.0312, FAC, *Course Modifications for Exceptional Students*
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 (2015 Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
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-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Polk County District School Board (District), the FEFP, the FTE, and related areas is described below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Polk 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 Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 128 schools other than charter schools, 25 charter schools, and 4 virtual education cost centers serving PK through 12th-grade students. For the fiscal year ended June 30, 2016, State funding totaling \$408.9 million was provided through the FEFP to the District for the District-reported 99,247.38 unweighted FTE as recalibrated, which included 12,576.94 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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education 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 for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 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 Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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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 as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2016. 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 as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Bell Schedule	1
1. Carlton Palmore Elementary School	2 and 3
2. Doris A. Sanders Learning Center	4 and 5
3. Eastside Elementary School	6 through 11
4. Ridgeview Global Studies Academy*	12
5. Auburndale Senior High School	13 through 19
6. Chain of Lakes Elementary School	20 and 21
7. Jean O'Dell Learning Center	22
8. Tenoroc High School	23 through 29
9. Kingsford Elementary School	30
10. Polk Avenue Elementary School*	31 and 32
11. Janie Howard Wilson School*	33 through 36
12. Palmetto Elementary School	37
13. Haines City Senior High School	38 through 42
14. George W. Jenkins Senior High School	43 through 46
15. Discovery Academy of Lake Alfred*	47 through 50
16. Polk Virtual Instruction Program	NA
17. Polk Virtual Franchise	NA
18. Polk Virtual Instruction (Course Offerings)	51
19. Polk Full Time Eschool	NA

20. New Beginnings High School*	52 through 56
21. Achievement Academy*	NA
22. Lakeland Montessori Middle School*	57
23. Our Children's Academy*	58 and 59
24. Hospital Homebound	60 through 65
25. Polk County Sheriffs Regional Detention Center	66 through 68

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 Polk 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, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the Polk 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, 2016.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; 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.

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

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
April 20, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (1,162) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (95,909) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	122
IDEA – PK through Grade 12, Weighted	4,463
All Other FEFP Eligible Students	<u>91,324</u>
Total	<u>95,909</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included 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 330 of the 95,909 students reported as being transported by the District.	7	(4)
In conjunction with our general tests of student transportation we identified certain issues related to 8 additional students.	<u>8</u>	<u>(6)</u>
Total	<u>15</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 Department of Education.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

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 *Student Transportation General Instructions 2015-16* issued by the Department of Education. The Polk County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 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 (i.e., once for the October 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that seven PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that one of the student’s parents was enrolled in a Teenage Parent Program and was eligible to be reported in the Teenage Parents and Infants ridership category, and the remaining six students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students

(2)

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2016 Survey

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	<u>(5)</u>	(6)

2. [Ref. 52] Our general tests disclosed that one student in the IDEA - PK through Grade 12, Weighted ridership category was transported using a private passenger vehicle. Students transported in private passenger vehicles are not eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. However, the student was otherwise eligible to be reported in All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2016 Survey

90 Days in Term

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

3. [Ref. 53] The files for two ESE students in our test who attended during the July 2015 reporting survey period did not contain recommendations for ESY services in their IEPs; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

July 2015 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(2)
--------------------------------------	-----	-----

4. [Ref. 54] The IEPs for three students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. However, the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2015 Survey

90 Days in Term

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

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

**Students
Transported
Proposed Net
Adjustments**

Findings

5. [Ref. 55] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students

(2)

(2)

Proposed Net Adjustment

(10)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Polk County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the correct ridership category based on their grade level and eligibility criteria, and documentation is maintained on file to support that reporting; (2) only PK students who are classified as IDEA students or are PK students whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (3) the distance from home to the assigned school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are identified as IDEA students and are documented as meeting one of the five criteria required for reporting in a weighted ridership category as supported by the students' IEPs; (5) only ESE students whose IEPs authorize ESY or students attending nonresidential DJJ Programs are reported for State transportation funding in the summer surveys; and (6) students transported by passenger car are not reported in the IDEA – PK through Grade 12, Weighted ridership category.

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*

Student Transportation General Instructions 2015-16

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas is described below:

1. Student Eligibility

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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Polk County

For the fiscal year ended June 30, 2016, the District received \$21.7 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 Students</u>
July 2015	29	272
October 2015	565	47,746
February 2016	<u>568</u>	<u>47,891</u>
Totals	<u>1,162</u>	<u>95,909</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 Department of Education for the fiscal year ended June 30, 2016. 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



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

Board Members

BOARD CHAIR
KAY FIELDS
DISTRICT 5

BILLY TOWNSEND
DISTRICT 1

LORI CUNNINGHAM
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HAZEL SELLERS
DISTRICT 3

SARA BEITH REYNOLDS
DISTRICT 4

LYNN WILSON
DISTRICT 6

TIM HARRIS
DISTRICT 7

C. WESLEY BRIDGES, II
General Counsel

Administration
JACQUELINE M. BYRD
Superintendent

April 20, 2017

Sherrill F. Norman, CPA
Auditor General
State of Florida
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the Polk County School District, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016.

After reviewing the draft audit report, the District concurs with all findings. The individual Teacher Certification, Hospital Homebound, Bell Schedules, DJJ, ESE, ESOL, and Career Education 9-12 On-the-Job Training (OJT) FTE findings have been reviewed by the appropriate department leads. On-going training efforts will be revised to avoid recurrence in the future. The District also concurs with the findings related to charter schools. These findings have been shared with the appropriate charter personnel and the District will provide guidance for on-going training and assistance to support charters in an effort to avoid findings in future FTE audits.

In addition to the on-going comprehensive training efforts, the following responses will serve as the District's corrective action plan:

FULL-TIME EQUIVALENT (FTE) STUDENTS:

TEACHER CERTIFICATION: The Office of Certification will make adjustments to procedures and processes to ensure out-of-field teachers are approved to teach out-of-field and/or the parents of the students taught by the teachers are notified of the out-of-field status with the date at the top of each notification letter. The Office will closely monitor ESOL in-service points earned by out-of-field teachers and ensure out-of-field teachers remain in compliance with their Plan of Study agreements.

In order to prevent future findings in the area of Teacher Certification by charter schools, the Office of Charter Schools met with Charter Directors on March 13, 2017 to discuss this year's audit findings. The Office of Certification will provide timely guidance, and support to all Polk County charter schools through on-going communication and meetings to provide legislative and/or District policy updates regarding any area of FTE.

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an equal opportunity
institution for education
and employment*

The Mission of Polk County Public Schools is to provide a high quality education for all students.

BELL SCHEDULES: Schools will receive additional training prior to scheduling for SY18 to ensure the class minutes of period instruction and overall class minutes weekly per each school's bell schedule reconcile to class minutes as reported for the calculated and recalibration FTE.

DJJ: The Information Services Department, in partnership with individual DJJ sites, will review each year's calendar ensuring the accurate number of days is reported during each survey.

ESE: The ESE Department will update training modules for school and district staff to ensure all ESE students have a valid EP or IEP. The training will also address the requirement of maintaining Matrix of Services forms for each ESE student.

Hospital Homebound: Updated training will be provided for staff regarding the reporting of students in Program No. 255 for their on-campus schedule; this includes requirements, processes and procedures for teacher contact logs. New attendance forms have also been implemented allowing for notations as to why a student may not have received services.

ESOL: The ESOL Department, via revised training modules, will ensure staff knowledge and compliance regarding the convening of ELL Committees and the necessity of students having an English language assessment before deadlines. Annual training for each identified school contact will be required at the beginning of every school year. Follow up training and consultations will be conducted for targeted schools identified through district review of files and errors identified through district ESOL reports.

The ESOL Department will ensure staff compliance with required documentation for continued ESOL services per 6A-6.09022 Extension of Services in English for Speakers of Other Languages (ESOL) Program when a student scores English Proficient. The district will explore implementation of a district review process of required documentation for any English proficient student for which continued services are determined appropriate by ELL Committee.

The ESOL Department will train school contacts regarding the requirement for maintaining evidence of parental notification of ESOL placement. Annual training for each identified school contact will be required at the beginning of every school year. Follow up training and consultations will be conducted for targeted schools identified through district review of files.

OJT: The Workforce Education Department will work with school OJT instructors to ensure accurate record keeping. Implemented actions will ensure timecards are signed by the supervisor; timecards are maintained at the school and available for review; and students work during the survey periods and work hours completed by student are supported by timecards.

STUDENT TRANSPORTATION:

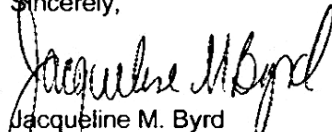
Updated training modules will address the requirement for reporting program participation for PK students receiving transportation services.

All Routing Specialists have been reminded that students living within 2 miles of the school are not eligible for funding. The Specialists have also been notified that students who are contractually transported in a passenger car or other vehicle by a parent/guardian, will only receive non-weighted funding and should be counted in the "M" category.

Efforts will be taken to coordinate with the ESE Department and individual school sites to ensure all eligible ESE students attending a summer school program have an IEP that states, "The student is eligible for extended year services."

We appreciate your review of our management procedures in FTE reporting and compliance.

Sincerely,



Jacqueline M. Byrd
Superintendent