

**PALM BEACH 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 Superintendent

During the 2015-16 fiscal year, Dr. Robert M. Avossa served as Superintendent and the following individuals served as Board members:

Board Member	District No.
Mike Murgio to 4-22-16 ^a	1
Chuck Shaw, Chairman	2
Karen M. Brill	3
Erica Whitfield	4
Frank A. Barbieri, Jr., Esq., Vice Chairman	5
Marcia Andrews	6
Dr. Debra L. Robinson	7

^a Board member resigned and position remained vacant through 6-30-16.

The team leader was Eric R. Seldomridge, 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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PALM BEACH COUNTY DISTRICT SCHOOL BOARD
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PALM BEACH COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ASD	Autism Spectrum Disorders
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
LEA	Local Educational Agency
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 ESE Support Levels 4 and 5 and Career Education 9-12, the Palm Beach 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 71 of the 607 teachers in our test. Forty-five (7 percent) of the 607 teachers in our test taught at charter schools and 9 (13 percent) of the 71 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 74 of the 502 students in our ESE Support Levels 4 and 5 test and 26 of the 239 students in our Career Education 9-12 test. Of the 502 students in our ESE Support Levels 4 and 5 test, 176 (35 percent) attended charter schools and 7 (10 percent) of the 69 students with exceptions attended charter schools. None of the 239 students in our Career Education 9-12 test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 129 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 7.7856 (6.6975 applicable to District schools other than charter schools and 1.0881 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 216.6158 (139.8531 applicable to District schools other than charter schools and 76.7627 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 1,440 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 \$899,920 (negative 216.6158 times \$4,154.45), of which \$581,013 is applicable to District schools other than charter schools and \$318,907 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 Palm Beach 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 Palm Beach 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 182 schools other than charter schools, 50 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$243.8 million was provided through the FEFP to the District for the District-reported 186,291.34 unweighted FTE as recalibrated, which included 20,543.15 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 DJJ 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 DJJ 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 \$25 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Palm Beach 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 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 Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12, the Palm Beach 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 located for students in Exceptional Student Education Support Levels 4 and 5 and Career Education

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.

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
July 30, 2017

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Palm Beach County District School Board (District) reported to the Department of Education 186,291.34 unweighted FTE as recalibrated, which included 20,543.15 unweighted FTE as recalibrated for charter schools, at 182 District schools other than charter schools, 50 charter schools, 1 cost center, 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 (237) 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 (59,394) 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 74 of the 502 students in our ESE Support Levels 4 and 5 test² and 26 of the 239 students in our Career Education 9-12 test.³ Of the 502 students in our ESE Support Levels 4 and 5 test, 176 (35 percent) attended charter schools and 7 (10 percent) of the 69 students with exceptions attended charter schools. None of the 239 students in our Career Education 9-12 test attended charter schools.

² For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 6, 7, 9, 21, 22, 23, 25, 28, 35, 36, 40, 41, 44, 45, 49, 50, 62, 69, 73, 74, 82, 83, 89, 93, 96, 97, 99, 101, 102, 103, 108, 110, 111, 118, 119, 126, 127, 128, and 129 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 10, 12, 13, 37, 38, 65, 70, 75, and 120 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	226	39	43,408	443	1	126,089.5300	303.1120	189.8994
Basic with ESE Services	234	42	8,592	380	10	38,427.9900	316.6391	28.5409
ESOL	209	34	5,865	990	30	16,267.8500	716.4710	(147.2933)
ESE Support Levels 4 and 5	112	26	1,061	502	74	1,279.8100	386.6495	(55.4962)
Career Education 9-12	37	9	<u>468</u>	<u>239</u>	<u>26</u>	<u>4,226.1600</u>	<u>46.3044</u>	<u>(23.4364)</u>
All Programs	237	42	<u>59,394</u>	<u>2,554</u>	<u>141</u>	<u>186,291.3400</u>	<u>1,769.1760</u>	<u>(7.7856)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (2,406, of which 2,283 are applicable to District schools other than charter schools and 123 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 71 of the 607 teachers in our test.⁴ Forty-five (7 percent) of the 607 teachers in our test taught at charter schools and 9 (13 percent) of the 71 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁴ For teachers, the material noncompliance is composed of Findings 3, 4, 8, 11, 14, 15, 16, 17, 18, 19, 24, 26, 27, 29, 30, 32, 33, 39, 42, 46, 47, 51, 52, 55, 56, 57, 58, 63, 64, 66, 67, 68, 71, 72, 76, 77, 79, 80, 84, 85, 86, 90, 91, 94, 95, 98, 100, 104, 105, 112, 115, 117, 122, 123, and 124 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	58.5260	1.115	65.2565
102 Basic 4-8	47.8936	1.000	47.8936
103 Basic 9-12	56.6508	1.005	56.9340
111 Grades K-3 with ESE Services	2.9360	1.115	3.2736
112 Grades 4-8 with ESE Services	8.2352	1.000	8.2352
113 Grades 9-12 with ESE Services	14.8697	1.005	14.9440
130 ESOL	(139.8178)	1.180	(164.9850)
254 ESE Support Level 4	(14.1767)	3.613	(51.2204)
255 ESE Support Level 5	(18.3779)	5.258	(96.6310)
300 Career Education 9-12	(23.4364)	1.005	(23.5536)
Subtotal	(6.6975)		(139.8531)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.8260	1.115	2.0360
102 Basic 4-8	20.7708	1.000	20.7708
103 Basic 9-12	4.2322	1.005	4.2534
111 Grades K-3 with ESE Services	1.5000	1.115	1.6725
112 Grades 4-8 with ESE Services	1.0000	1.000	1.0000
130 ESOL	(7.4755)	1.180	(8.8211)
254 ESE Support Level 4	(13.9530)	3.613	(50.4122)
255 ESE Support Level 5	(8.9886)	5.258	(47.2621)
Subtotal	(1.0881)		(76.7627)

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	60.3520	1.115	67.2925
102 Basic 4-8	68.6644	1.000	68.6644
103 Basic 9-12	60.8830	1.005	61.1874
111 Grades K-3 with ESE Services	4.4360	1.115	4.9461
112 Grades 4-8 with ESE Services	9.2352	1.000	9.2352
113 Grades 9-12 with ESE Services	14.8697	1.005	14.9440
130 ESOL	(147.2933)	1.180	(173.8061)
254 ESE Support Level 4	(28.1297)	3.613	(101.6326)
255 ESE Support Level 5	(27.3665)	5.258	(143.8931)
300 Career Education 9-12	(23.4364)	1.005	(23.5536)
Total	(7.7856)		(216.6158)

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>Districtwide</u>	<u>#0012</u>	<u>#0051</u>	
101 Basic K-3	.....	14.3754	7.2744	21.6498
102 Basic 4-8	(.2502)	.....	.8622	.6120
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	1.0063	(.2616)	.5250	1.2697
112 Grades 4-8 with ESE Services	3.1461	.....	.....	3.1461
113 Grades 9-12 with ESE Services	1.8198	.....	.....	1.8198
130 ESOL	.....	(14.3754)	(8.1366)	(22.5120)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	(5.9110)	.....	(.5254)	(6.4364)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.1890)</u>	<u>(.2616)</u>	<u>(.0004)</u>	<u>(.4510)</u>

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

<u>Proposed Adjustments (1)</u>						
<u>No.</u>	<u>Brought Forward</u>	<u>#0081</u>	<u>#0581</u>	<u>#0651</u>	<u>#0671</u>	<u>Balance Forward</u>
101	21.6498	.....	.....	2.1418	.....	23.7916
102	.6120	.....	.....	1.5001	1.8742	3.9863
103	.0000	.4284	2.8358	.....	.....	3.2642
111	1.2697	.....	.....	.....	.....	1.2697
112	3.1461	.....	.....	.....	.....	3.1461
113	1.8198	.5622	.....	.....	.....	2.3820
130	(22.5120)	(.4284)	(2.8358)	(3.6419)	(1.8742)	(31.2923)
254	.0000	.4567	.....	.....	.....	.4567
255	(6.4364)	(.9838)	.....	.....	.....	(7.4202)
300	<u>.0000</u>	<u>(.5728)</u>	<u>(.1602)</u>	<u>.....</u>	<u>.....</u>	<u>(.7330)</u>
Total	<u>(.4510)</u>	<u>(.5377)</u>	<u>(.1602)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1489)</u>

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

<u>Proposed Adjustments (1)</u>						
<u>No.</u>	<u>Brought Forward</u>	<u>#0781</u>	<u>#0961</u>	<u>#1361</u>	<u>#1531</u>	<u>Balance Forward</u>
101	23.7916	.0782	.....	.....	7.6081	31.4779
102	3.9863	3.2539	.....	.....	.0056	7.2458
103	3.2642	.....	6.6244	5.8207	.....	15.7093
111	1.2697	.....	.....	.....	.....	1.2697
112	3.1461	.....	.....	.....	.....	3.1461
113	2.3820	.....	2.9996	.3336	.....	5.7152
130	(31.2923)	(3.3321)	(6.6244)	(5.8207)	(7.1138)	(54.1833)
254	.4567	.....	(2.4998)	.....	.....	(2.0431)
255	(7.4202)	.....	(.4998)	(.3336)	(.4999)	(8.7535)
300	<u>(.7330)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.7330)</u>
Total	<u>(1.1489)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1489)</u>

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

<u>Proposed Adjustments (1)</u>						
<u>No.</u>	<u>Brought Forward</u>	<u>#1611</u>	<u>#1681</u>	<u>#1701</u>	<u>#1801</u>	<u>Balance Forward</u>
101	31.4779	.....	.....	.....	.....	31.4779
102	7.2458	.....	.....	.3897	.1292	7.7647
103	15.7093	7.4264	1.4860	.....	.....	24.6217
111	1.2697	.....	.....	.....	.....	1.2697
112	3.1461	.....	.....	1.4498	.4998	5.0957
113	5.7152	.....	1.4086	.....	.....	7.1238
130	(54.1833)	(7.4264)	(1.4860)	(.3897)	.....	(63.4854)
254	(2.0431)	.....	(.5658)	(.5000)	(.1290)	(3.2379)
255	(8.7535)	.....	(.8428)	(.9498)	(2.0000)	(12.5461)
300	<u>(.7330)</u>	<u>.....</u>	<u>(.7643)</u>	<u>.....</u>	<u>.....</u>	<u>(1.4973)</u>
Total	<u>(1.1489)</u>	<u>.0000</u>	<u>(.7643)</u>	<u>.0000</u>	<u>(1.5000)</u>	<u>(3.4132)</u>

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

<u>Proposed Adjustments (1)</u>						
<u>No.</u>	<u>Brought Forward</u>	<u>#1871</u>	<u>#1971</u>	<u>#2131</u>	<u>#2151</u>	<u>Balance Forward</u>
101	31.4779	16.0146	.....	.....	.....	47.4925
102	7.7647	.....	1.8121	12.6172	10.3595	32.5535
103	24.6217	.....	.....	.....	.....	24.6217
111	1.2697	.....	.....	.....	.....	1.2697
112	5.0957	.....	1.5011	.....	.....	6.5968
113	7.1238	.....	.....	.....	.....	7.1238
130	(63.4854)	(16.0146)	(1.2495)	(12.6172)	(9.7660)	(103.1327)
254	(3.2379)	.....	(2.9018)	.....	.....	(6.1397)
255	(12.5461)	.....	.8381	.....	(.5935)	(12.3015)
300	<u>(1.4973)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.4973)</u>
Total	<u>(3.4132)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.4132)</u>

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

<u>Proposed Adjustments (1)</u>						
<u>No.</u>	<u>Brought Forward</u>	<u>#2191</u>	<u>#2201</u>	<u>#2331</u>	<u>#2351</u>	<u>Balance Forward</u>
101	47.4925	.....	.....	.....	7.7799	55.2724
102	32.5535	.....	.....	.....	1.7936	34.3471
103	24.6217	19.7685	.3746	6.5291	.....	51.2939
111	1.2697	.....	.....	.....	.....	1.2697
112	6.5968	.....	.....	.....	.....	6.5968
113	7.1238	.....	1.0000	1.0000	.....	9.1238
130	(103.1327)	(.0850)	(.3746)	(6.5291)	(9.5735)	(119.6949)
254	(6.1397)	.....	(1.0000)	(1.0000)	.....	(8.1397)
255	(12.3015)	.....	.....	.....	.....	(12.3015)
300	<u>(1.4973)</u>	<u>(20.0817)</u>	<u>(.5019)</u>	<u>(.1882)</u>	<u>.....</u>	<u>(22.2691)</u>
Total	<u>(3.4132)</u>	<u>(.3982)</u>	<u>(.5019)</u>	<u>(.1882)</u>	<u>.0000</u>	<u>(4.5015)</u>

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

No.	<u>Proposed Adjustments (1)</u>					<u>Balance Forward</u>
	<u>Brought Forward</u>	<u>#2401</u>	<u>#2611</u>	<u>#2631</u>	<u>#2701</u>	
101	55.2724	3.2536	.....	.....	.....	58.5260
102	34.3471	2.3820	3.8490	.....	2.0291	42.6072
103	51.2939	.....	.....	4.8980	.....	56.1919
111	1.2697	1.1250	.....	.....	.....	2.3947
112	6.5968	.....	.....	.....	(.5002)	6.0966
113	9.1238	.....	.....	.9999	.....	10.1237
130	(119.6949)	(5.6356)	(3.8490)	(4.8980)	(1.0291)	(135.1066)
254	(8.1397)	(2.1250)	.....	(.5001)	.....	(10.7648)
255	(12.3015)	.....	.....	(.4998)	(.4998)	(13.3011)
300	<u>(22.2691)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(22.2691)</u>
Total	<u>(4.5015)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.5015)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#2791*</u>	<u>#2811</u>	<u>#2941*</u>	<u>#3006</u>	
101	58.5260	.....	.....	.....	.....	58.5260
102	42.6072	8.4529	3.8254	10.9840	.3830	66.2525
103	56.1919	.....	.....	.....	.4589	56.6508
111	2.3947	.....	.4913	1.5000	.....	4.3860
112	6.0966	.....	.....	1.0000	(.1446)	6.9520
113	10.1237	.....	.5002	.....	(.3241)	10.2998
130	(135.1066)	.....	(3.8254)	.....	.1922	(138.7398)
254	(10.7648)	(5.9604)	.....	(6.9926)	.....	(23.7178)
255	(13.3011)	(2.9972)	(.9915)	(6.9914)	.....	(24.2812)
300	<u>(22.2691)</u>	.....	.....	.....	<u>(.2736)</u>	<u>(22.5427)</u>
Total	<u>(5.5015)</u>	<u>(.5047)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.2918</u>	<u>(6.2144)</u>

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

*Charter School

<u>Proposed Adjustments (1)</u>						
<u>No.</u>	<u>Brought Forward</u>	<u>#3083*</u>	<u>#3371</u>	<u>#3386*</u>	<u>#3401*</u>	<u>Balance Forward</u>
101	58.5260	.....	.....	.....	.....	58.5260
102	66.2525	.....	1.0780	.....	.....	67.3305
103	56.6508	.....	.....	2.8322	1.4000	60.8830
111	4.3860	.....	.....	.....	.....	4.3860
112	6.9520	.....	2.0000	.....	.....	8.9520
113	10.2998	.....	.....	.....	.....	10.2998
130	(138.7398)	.....	(1.0780)	(2.9156)	(1.4000)	(144.1334)
254	(23.7178)	(1.0000)	(2.0000)	.....	.....	(26.7178)
255	(24.2812)	1.0000	.....	.....	.....	(23.2812)
300	<u>(22.5427)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(22.5427)</u>
Total	<u>(6.2144)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0834)</u>	<u>.0000</u>	<u>(6.2978)</u>

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

*Charter School

<u>Proposed Adjustments (1)</u>						
<u>No.</u>	<u>Brought Forward</u>	<u>#3861</u>	<u>#4037*</u>	<u>#7001</u>	<u>#9034</u>	<u>Total</u>
101	58.5260	.....	1.8260	.....	.....	60.3520
102	67.3305	.....	1.3339	.....	.....	68.6644
103	60.8830	.....	.....	.....	.....	60.8830
111	4.3860	.....	.....	.....	.0500	4.4360
112	8.9520	.....	.....	.0330	.2502	9.2352
113	10.2998	2.6367	.....	.....	1.9332	14.8697
130	(144.1334)	.....	(3.1599)	.....	.....	(147.2933)
254	(26.7178)	(1.0000)	.....	.....	(.4119)	(28.1297)
255	(23.2812)	(1.6367)	.....	.....	(2.4486)	(27.3665)
300	<u>(22.5427)</u>	<u>(.8937)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(23.4364)</u>
Total	<u>(6.2978)</u>	<u>(.8937)</u>	<u>.0000</u>	<u>.0330</u>	<u>(.6271)</u>	<u>(7.7856)</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 ESE Support Levels 4 and 5 and Career Education 9-12, the Palm Beach 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 Co-Enrolled Hospital and Homebound Program Students

1. [Ref. 101] Eleven ESE students (5 students were in our ESE Support Levels 4 and 5 test) were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were to be provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in either Program No. 111 (Grades K-3 with ESE Services), Program No. 112 (Grades 4-8 with ESE Services), or Program No. 113 (Grades 9-12 with ESE Services). In addition to the misclassification of the on-campus instruction, we also noted the following involving 7 of the 11 students:

- a. The homebound contact and Speech and Therapy instruction logs for one student were not available at the time of our examination and could not subsequently located.

Findings

Districtwide - Reporting of Co-Enrolled Hospital and Homebound Program Students (Continued)

- b. On-campus instructional time was overreported for three students. Additionally, one of these students was enrolled in a teleclass that was incorrectly reported in Program No. 255 (ESE Support Level 5) and should have been reported in Program No. 113 (Grades 9-12 with ESE Services), and the homebound contact log for one student was not available at the time of our examination and could not be subsequently located.
- c. One student was incorrectly reported in Program No. 102 (Basic) for a teleclass that should have been reported in Program No. 112 (Grades 4-8 with ESE Services).
- d. Two students' files contained homebound contact logs that supported one-on-one instruction received but not reported.

We propose the following adjustment:

102 Basic 4-8	(.2502)	
111 Grades K-3 with ESE Services	1.0063	
112 Grades 4-8 with ESE Services	3.1461	
113 Grades 9-12 with ESE Services	1.8198	
255 ESE Support Level 5	<u>(5.9110)</u>	<u>(.1890)</u>
		<u>(.1890)</u>

Hope-Centennial Elementary School (#0012)

- 2. [Ref. 1201] The reported course schedule for one PK ESE student included a course that the student was not enrolled in, or provided instruction for, resulting in an overreporting of FTE. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.2616)</u>	(.2616)
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- 3. [Ref. 1270] 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 School Board to teach such students out of field. 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:

101 Basic K-3	.6945	
130 ESOL	<u>(.6945)</u>	.0000

Findings

Hope-Centennial Elementary School (#0012) (Continued)

4. [Ref. 1271/72] Two teachers taught Primary Language Arts to classes that included ELL students but had earned none of the 60 (Ref. 1272) or 120 (Ref 1271) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 1271</u>		
101 Basic K-3	2.6199	
130 ESOL	<u>(2.6199)</u>	.0000
 <u>Ref. 1272</u>		
101 Basic K-3	11.0610	
130 ESOL	<u>(11.0610)</u>	.0000
		<u>(.2616)</u>

Pine Jog Elementary School (#0051)

5. [Ref. 5101] ELL Committees were not convened by October 1 to consider three students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	1.7410	
102 Basic 4-8	.8622	
130 ESOL	<u>(2.6032)</u>	.0000

6. [Ref. 5102] The schedule for one ESE student who was provided both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion, which should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.5250	
255 ESE Support Level 5	<u>(.5250)</u>	.0000

7. [Ref. 5103] The file for one ESE student did not demonstrate that the student was provided on-campus physical therapy services during the February 2016 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0004)</u>	(.0004)
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Findings

Pine Jog Elementary School (#0051) (Continued)

8. [Ref. 5170] One teacher taught Primary Language Arts to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	5.5334	
130 ESOL	<u>(5.5334)</u>	<u>.0000</u>
		<u>(.0004)</u>

Jupiter High School (#0081)

9. [Ref. 8101] Three ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were to be provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services) for two students and in Program No. 254 (ESE Support Level 4) for one student. In addition, the number of CMW was underreported for one of the students. We propose the following adjustments:

113 Grades 9-12 with ESE Services	.5622	
254 ESE Support Level 4	.4567	
255 ESE Support Level 5	<u>(.9838)</u>	<u>.0351</u>

10. [Ref. 8102] 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	<u>(.5728)</u>	<u>(.5728)</u>
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11. [Ref. 8170] One teacher taught English to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	<u>(.4284)</u>	<u>.0000</u>
		<u>(.5377)</u>

Findings

Forest Hill Community High School (#0581)

12. [Ref. 58101] 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	(.0833)	(.0833)
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13. [Ref. 58102] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student was not employed during the February 2016 reporting survey period. In addition, School records did not evidence that the student was otherwise searching for a job. We propose the following adjustment:

300 Career Education 9-12	(.0769)	(.0769)
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14. [Ref. 58170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.8358	
130 ESOL	(2.8358)	.0000
		(.1602)

Palm Springs Elementary School (#0651)

15. [Ref. 65170/71] Two teachers taught Primary Language Arts to classes that included ELL students but each had earned only 120 of the 180 (Ref. 65170) or 300 (Ref. 65171) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 65170</u>		
102 Basic 4-8	1.5001	
130 ESOL	(1.5001)	.0000
 <u>Ref. 65171</u>		
101 Basic K-3	2.1418	
130 ESOL	(2.1418)	.0000
		.0000

Findings

Highland Elementary School (#0671)

16. [Ref. 67170] One teacher taught Primary Language Arts to classes that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.8742	
130 ESOL	<u>(1.8742)</u>	<u>.0000</u>
		<u>.0000</u>

Rolling Green Elementary School (#0781)

17. [Ref. 78170] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 60 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	3.2539	
130 ESOL	<u>(3.2539)</u>	<u>.0000</u>

18. [Ref. 78171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 10, 2016, which was after the October 2015 reporting survey period. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.0782	
130 ESOL	<u>(.0782)</u>	<u>.0000</u>
		<u>.0000</u>

Boca Raton Community High School (#0961)

19. [Ref. 96171] One teacher was not properly certified and was not approved by the School Board to teach out of field in History. We also noted that the parents of the student were not notified of the teacher's out-of-field status. Since the student is cited in finding 23 (Ref. 96104), we present this disclosure finding with no proposed adjustment:

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Findings

Boca Raton Community High School (#0961) (Continued)

20. [Ref. 96101] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.8568	
130 ESOL	<u>(.8568)</u>	.0000

21. [Ref. 96102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

22. [Ref. 96103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.4998	
254 ESE Support Level 4	<u>(1.4998)</u>	.0000

23. [Ref. 96104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was to be provided both on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

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

24. [Ref. 96170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	5.7676	
130 ESOL	<u>(5.7676)</u>	.0000
		<u>.0000</u>

Findings

John I. Leonard High School (#1361)

25. [Ref. 136101] The course schedule for one ESE student who was provided both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion, which should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3336	
255 ESE Support Level 5	<u>(.3336)</u>	.0000

26. [Ref. 136170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.7007	
130 ESOL	<u>(1.7007)</u>	.0000

27. [Ref. 136171] One teacher taught English to classes that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	4.1200	
130 ESOL	<u>(4.1200)</u>	.0000
		<u>.0000</u>

Clifford O. Taylor/Kirklane Elementary School (#1531)

28. [Ref. 153101] One student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital Homebound Program. The student was not served in the Hospital and Homebound Program during the February 2016 reporting survey period. Instead, the student attended a full schedule of on-campus instruction. Consequently, the student should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.4999	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

Findings

Clifford O. Taylor/Kirklane Elementary School (#1531) (Continued)

29. [Ref. 153170] 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 School Board to teach such students out of field until February 10, 2016, which was after the October 2015 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status and the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.0172	
102 Basic 4-8	.0056	
130 ESOL	<u>(.0228)</u>	.0000

30. [Ref. 153171] One teacher did not complete the GK requirements within 1 calendar year of the date of employment under a temporary certificate. We also noted that the teacher had earned none of the 180 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	7.0910	
130 ESOL	<u>(7.0910)</u>	.0000
		<u>.0000</u>

Santaluces Community High School (#1611)

31. [Ref. 161101] Several students' course schedules were incorrectly reported. The School's bell schedule supported 1,825 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule, particularly relating to the 5th period. The students were reported for varying CMW ranging from 1,200 to 2,087 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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Findings

Santaluces Community High School (#1611) (Continued)

32. [Ref. 161170/71] Two teachers taught Basic subject area 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. We propose the following adjustments:

<u>Ref. 161170</u>		
103 Basic 9-12	1.0556	
130 ESOL	<u>(1.0556)</u>	.0000
 <u>Ref. 161171</u>		
103 Basic 9-12	4.8213	
130 ESOL	<u>(4.8213)</u>	.0000

33. [Ref. 161172] One teacher taught Reading to classes that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.5495	
130 ESOL	<u>(1.5495)</u>	.0000
		<u>.0000</u>

Spanish River Community High School (#1681)

34. [Ref. 168101] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We also noted that the parents of the student were not notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

35. [Ref. 168102] The course schedule for one ESE student who was provided both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion, which should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.8428	
255 ESE Support Level 5	<u>(.8428)</u>	.0000

Findings

Spanish River Community High School (#1681) (Continued)

36. [Ref. 168103] 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	.5658	
254 ESE Support Level 4	<u>(.5658)</u>	.0000

37. [Ref. 168104] The timecards for six 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	<u>(.6810)</u>	(.6810)
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38. [Ref. 168105] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student was not employed during the October 2015 reporting survey period. In addition, the student's file did not evidence that the student was otherwise engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.0833)</u>	(.0833)
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39. [Ref. 168170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.2718	
130 ESOL	<u>(1.2718)</u>	.0000
		<u>(.7643)</u>

Wellington Landings Middle School (#1701)

40. [Ref. 170101] 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	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

Findings

Wellington Landings Middle School (#1701) (Continued)

41. [Ref. 170102] The course schedule for one ESE student who was provided both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion, which should have been reported in Program No. 112 (Grades 4-8 with ESE Services) as evidenced by the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9498	
255 ESE Support Level 5	(.9498)	.0000

42. [Ref. 170170] One teacher taught English to a class that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3897	
130 ESOL	(.3897)	.0000
		<u>.0000</u>

Royal Palm School (#1801)

43. [Ref. 180102] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,650 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were reported for varying CMW ranging from 1,500 to 1,801 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

44. [Ref. 180101] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	1.5002	
255 ESE Support Level 5	(2.0000)	.0000

Findings

Royal Palm School (#1801) (Continued)

45. [Ref. 180103] Three ESE students were not in attendance during the February 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(1.5000)	(1.5000)
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46. [Ref. 180170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and ESE but taught a course that required certification in Art. 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:

102 Basic 4-8	.1292	
254 ESE Support Level 4	(.1292)	.0000
		(1.5000)

Liberty Park Elementary School (#1871)

47. [Ref. 187170/71] Two teachers taught Primary Language Arts to classes that included ELL students but had either earned none of the 120 (Ref. 187170) or only 120 of the 180 (Ref. 187171) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 187170</u>		
101 Basic K-3	11.1362	
130 ESOL	(11.1362)	.0000
 <u>Ref. 187171</u>		
101 Basic K-3	4.8784	
130 ESOL	(4.8784)	.0000
		.0000

Watson B. Duncan Middle School (#1971)

48. [Ref. 197101] One ELL student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.9163	
130 ESOL	(.9163)	.0000

Findings

Watson B. Duncan Middle School (#1971) (Continued)

49. [Ref. 197102] 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 propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5011	
254 ESE Support Level 4	(1.5011)	.0000

50. [Ref. 197103] 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	1.0000	.0000

51. [Ref. 197170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Art but taught a course that required certification in Social Sciences. 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:

102 Basic 4-8	.5626	
254 ESE Support Level 4	(.4007)	
255 ESE Support Level 5	(.1619)	.0000

52. [Ref. 197171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3332	
130 ESOL	(.3332)	.0000
		.0000

Lake Worth Community Middle School (#2131)

53. [Ref. 213101] The files for five ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the 2015-16 school year. We propose the following adjustment:

102 Basic 4-8	2.6612	
130 ESOL	(2.6612)	.0000

Findings

Lake Worth Community Middle School (#2131) (Continued)

54. [Ref. 213102] The file for one ELL student who was enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8350	
130 ESOL	<u>(.8350)</u>	.0000

55. [Ref. 213170] One teacher taught English to a class that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.5452	
130 ESOL	<u>(.5452)</u>	.0000

56. [Ref. 213171] One teacher did not complete the GK requirements within 1 calendar year of the date of employment under a temporary certificate. We propose the following adjustment:

102 Basic 4-8	1.5007	
130 ESOL	<u>(1.5007)</u>	.0000

57. [Ref. 213172/74] Two teachers 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 teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 213172</u>		
102 Basic 4-8	4.3901	
130 ESOL	<u>(4.3901)</u>	.0000

<u>Ref. 213174</u>		
102 Basic 4-8	2.5198	
130 ESOL	<u>(2.5198)</u>	.0000

58. [Ref. 213173] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline until January 4, 2016, which was after the October 2015 reporting survey period. We propose the following adjustment:

Findings

Lake Worth Community Middle School (#2131) (Continued)

102 Basic 4-8	.1652	
130 ESOL	<u>(.1652)</u>	<u>.0000</u>
		<u>.0000</u>

Okeeheelee Middle School (#2151)

59. [Ref. 215101] Several students' course schedules were incorrectly reported. The School's bell schedule supported 1,780 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were reported for varying CMW ranging from 1,510 to 2,320 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment:

.0000

60. [Ref. 215102] The *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5613	
130 ESOL	<u>(.5613)</u>	<u>.0000</u>

61. [Ref. 215103] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.7526	
130 ESOL	<u>(.7526)</u>	<u>.0000</u>

62. [Ref. 215104] The course schedule for one ESE student, who was provided both on-campus and homebound instruction, was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion instead of Program No. 112 (Grades 4-8 with ESE Services). In addition, there was no evidence that the LEA representative and the student's Special Education Teacher or Provider participated in the development of the student's IEP. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Okechee Middle School (#2151) (Continued)

102 Basic 4-8	.5935	
255 ESE Support Level 5	<u>(.5935)</u>	.0000

63. [Ref. 215170/72/74] Three teachers taught Reading to classes that included ELL students but had not earned the required in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teachers' in-service training timelines. Of the 300 points required for two teachers (Ref. 215170/74), one teacher earned only 120 points (Ref. 215170) and the other teacher earned none of the points (Ref. 215174). For another teacher (Ref. 215172), the teacher earned none of the 60 points required. We propose the following adjustments:

<u>Ref. 215170</u>		
102 Basic 4-8	.9854	
130 ESOL	<u>(.9854)</u>	.0000

<u>Ref. 215172</u>		
102 Basic 4-8	1.5079	
130 ESOL	<u>(1.5079)</u>	.0000

<u>Ref. 215174</u>		
102 Basic 4-8	3.4649	
130 ESOL	<u>(3.4649)</u>	.0000

64. [Ref. 215171/73] Two teachers taught Basic subject area classes that included ELL students but had not earned the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. One teacher earned none of the points (Ref. 215173) and the other teacher did not earn the required points until January 4, 2016, which was after the October 2015 reporting survey period (Ref. 215171). We propose the following adjustments:

<u>Ref. 215171</u>		
102 Basic 4-8	1.3559	
130 ESOL	<u>(1.3559)</u>	.0000

<u>Ref. 215173</u>		
102 Basic 4-8	1.1380	
130 ESOL	<u>(1.1380)</u>	.0000

.0000

Findings

Wellington High School (#2191)

65. [Ref. 219101] The timecards for three 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	(.3982)	(.3982)
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66. [Ref. 219170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught courses that required certification in Fire Fighting. 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	7.6934	
300 Career Education 9-12	(7.6934)	.0000

67. [Ref. 219171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	11.9901	
300 Career Education 9-12	(11.9901)	.0000

68. [Ref. 219172] 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	.0850	
130 ESOL	(.0850)	.0000
		(.3982)

William T. Dwyer High School (#2201)

69. [Ref. 220101] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

70. [Ref. 220102] The timecards for three 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

William T. Dwyer High School (#2201) (Continued)

300 Career Education 9-12	(.5019)	(.5019)
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71. [Ref. 220170] One teacher taught Reading to a class that included an ELL student but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0808	
130 ESOL	(.0808)	.0000

72. [Ref. 220171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2938	
130 ESOL	(.2938)	.0000
		(.5019)

Royal Palm Beach High School (#2331)

73. [Ref. 233101] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	(.4999)	.0000

74. [Ref. 233102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We proposed the following adjustment:

113 Grades 9-12 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000

75. [Ref. 233103] 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	(.1882)	(.1882)
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Findings

Royal Palm Beach High School (#2331) (Continued)

76. [Ref. 233170/71/72] Three teachers taught Reading to classes that included ELL students but had earned none of the 60 (Ref. 233170), 240 (Ref. 233171), or 300 (Ref. 233172), respectively, in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 233170</u>		
103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000
 <u>Ref. 233171</u>		
103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000
 <u>Ref. 233172</u>		
103 Basic 9-12	.6956	
130 ESOL	<u>(.6956)</u>	.0000

77. [Ref. 233173] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	5.0481	
130 ESOL	<u>(5.0481)</u>	.0000
		<u>(.1882)</u>

Orchard View Elementary School (#2351)

78. [Ref. 235101] 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:

101 Basic K-3	.8490	
130 ESOL	<u>(.8490)</u>	.0000

79. [Ref. 235170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students. We also noted that the parents of ELL students were not notified of the teacher's out-of-field status and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

Findings

Orchard View Elementary School (#2351) (Continued)

101 Basic K-3	6.9309	
130 ESOL	<u>(6.9309)</u>	.0000

80. [Ref. 235171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.7936	
130 ESOL	<u>(1.7936)</u>	.0000
		<u>.0000</u>

Belle Glade Elementary School (#2401)

81. [Ref. 240101] One ESE student was not in membership during the October 2015 and February 2016 reporting survey periods. The student did not enroll for the 2015-16 school year, but was carried over from the 2014-15 school year and inadvertently not removed from the reporting. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(1.0000)</u>	(1.0000)
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82. [Ref. 240102] 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:

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

83. [Ref. 240103] 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	1.1250	
254 ESE Support Level 4	<u>(1.1250)</u>	.0000

84. [Ref. 240170/71] Two teachers taught Primary Language Arts to classes that included ELL students but had earned none of the 120 (Ref. 240170) or 240 (Ref. 240171) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2., and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
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Belle Glade Elementary School (#2401) (Continued)

<u>Ref. 240170</u>		
101 Basic K-3	3.2536	
130 ESOL	<u>(3.2536)</u>	.0000
 <u>Ref. 240171</u>		
102 Basic 4-8	2.3820	
130 ESOL	<u>(2.3820)</u>	.0000
		<u>(1.0000)</u>

Polo Park Middle School (#2611)

85. [Ref. 261170/71] Two teachers taught Basic subject area 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. We propose the following adjustments:

<u>Ref. 261170</u>		
102 Basic 4-8	2.3621	
130 ESOL	<u>(2.3621)</u>	.0000
 <u>Ref. 261171</u>		
102 Basic 4-8	.4180	
130 ESOL	<u>(.4180)</u>	.0000

86. [Ref. 261172/73] Two teachers taught English to classes that included ELL students but had earned none of the 120 (Ref. 261172) or 60 (Ref. 261173) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 261172</u>		
102 Basic 4-8	.9852	
130 ESOL	<u>(.9852)</u>	.0000
 <u>Ref. 261173</u>		
102 Basic 4-8	.0837	
130 ESOL	<u>(.0837)</u>	.0000
		<u>.0000</u>

Findings

Palm Beach Central High School (#2631)

87. [Ref. 263101] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. Also, ELL Committees were not convened by October 1 to consider two of the four students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	2.2684	
130 ESOL	<u>(2.2684)</u>	.0000

88. [Ref. 263102] An ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3335	
130 ESOL	<u>(.3335)</u>	.0000

89. [Ref. 263103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.9999	
254 ESE Support Level 4	(.5001)	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

90. [Ref. 263170/71] Two teachers taught Basic subject area 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. We propose the following adjustments:

<u>Ref. 263170</u>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000

<u>Ref. 263171</u>		
103 Basic 9-12	.6896	
130 ESOL	<u>(.6896)</u>	.0000

91. [Ref. 263172] One teacher taught Reading to a class that included ELL students but had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Beach Central High School (#2631) (Continued)

103 Basic 9-12	1.5231	
130 ESOL	<u>(1.5231)</u>	.0000
		<u>.0000</u>

Jeaga Middle School (#2701)

92. [Ref. 270101] The file for one ESE student did not contain evidence that the LEA representative and the student's Special Education Teacher or Provider participated in the development of the student's IEP. We propose the following adjustment:

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

93. [Ref. 270102] The schedule for one ESE student, who was scheduled to be provided both on-campus and homebound instruction, was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

94. [Ref. 270170] One teacher taught English to a class 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 also noted that the teacher had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.6575	
130 ESOL	<u>(.6575)</u>	.0000

95. [Ref. 270171] 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	.3716	
130 ESOL	<u>(.3716)</u>	.0000
		<u>.0000</u>

Findings

Renaissance Learning Center (#2791) Charter School

96. [Ref. 279101] 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:

254 ESE Support Level 4	(.5047)	(.5047)
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97. [Ref. 279102] 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	(1.0000)	.0000

98. [Ref. 279170] One teacher was not properly certified and was not approved by the Charter School Board to teach ESE students with the primary exceptionality of ASD out of field. The teacher was certified to teach ESE students but taught courses that also required the ASD Endorsement. We propose the following adjustment:

102 Basic 4-8	8.4529	
254 ESE Support Level 4	(6.4557)	
255 ESE Support Level 5	(1.9972)	.0000
		(.5047)

Village Academy on the Art & Sara Jo Kobacker Campus (#2811)

99. [Ref. 281101] The schedules for two ESE students, who were provided both on-campus and homebound instruction, were incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus portion and should have been reported in Program No. 111 (Grades K-3 with ESE Services) and Program No. 113 (Grades 9-12 with ESE Services), respectively. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4913	
113 Grades 9-12 with ESE Services	.5002	
255 ESE Support Level 5	(.9915)	.0000

100. [Ref. 281170/71] Two teachers taught Primary Language Arts to classes that included ELL students but had earned none of the 120 (Ref. 281170) or only 60 of the 300 (Ref. 281171) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Village Academy on the Art & Sara Jo Kobacker Campus (#2811) (Continued)

Ref. 281170		
102 Basic 4-8	3.6850	
130 ESOL	<u>(3.6850)</u>	.0000
Ref. 281171		
102 Basic 4-8	.1404	
130 ESOL	<u>(.1404)</u>	.0000
		<u>.0000</u>

Palm Beach School for Autism (#2941) Charter School

101. [Ref. 294101] Documentation to support the attendance of one ESE student during the February 2016 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
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102. [Ref. 294102] The *Matrix of Services* forms for two ESE students were incorrectly scored to reflect reporting in Program No. 254 (ESE Support Level 4). School staff indicated that the services reported in Domain B should have been 3 points instead of 4 points based on the level of services provided to the students. As a result, the students should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

103. [Ref. 294103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

104. [Ref. 294171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach during the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	7.9896	
254 ESE Support Level 4	<u>(1.4975)</u>	
255 ESE Support Level 5	<u>(6.4921)</u>	.0000

Findings

Palm Beach School for Autism (#2941) Charter School (Continued)

105. [Ref. 294172] One teacher was not properly certified and was not approved by the Charter School Board to teach ESE students with the primary exceptionality of ASD out of field. The teacher was certified to teach ESE students but taught courses that also required the ASD Endorsement. 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:

102 Basic 4-8	2.9944	
254 ESE Support Level 4	(2.4951)	
255 ESE Support Level 5	(.4993)	<u>.0000</u>
		<u>(.5000)</u>

Palm Beach Regional Detention Center (#3006)

106. [Ref. 300601] Two ESE students had withdrawn prior to the reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.9564)	(.9564)
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107. [Ref. 300602] The reported FTE for 103 students (1 student was in our Basic test, 2 students were in our Basic with ESE Services test, and 2 students were in our ESOL test) was incorrectly reported. The FTE earned should have been reported based on 30 days of instruction (i.e., .1667 FTE per student) each for the July 2015 and June 2016 reporting survey periods. The students were reported for varying amounts resulting in an overall underreporting of FTE. We propose the following adjustment:

102 Basic 4-8	.3830	
103 Basic 9-12	.4589	
112 Grades 4-8 with ESE Services	(.1446)	
113 Grades 9-12 with ESE Services	.6323	
130 ESOL	.1922	
300 Career Education 9-12	(.2736)	<u>1.2482</u>
		<u>.2918</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Learning Academy (#3083) Charter School

108. [Ref. 308301] 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>

Emerald Cove Middle School (#3371)

109. [Ref. 337101] The *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8462	
130 ESOL	<u>(.8462)</u>	<u>.0000</u>

110. [Ref. 337102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

111. [Ref. 337103] 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>	<u>.0000</u>

112. [Ref. 337170] 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	.2318	
130 ESOL	<u>(.2318)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Toussaint L'ouverture High (#3386) Charter School

113. [Ref. 338601] School records did not evidence that one student reported for one course in our ESOL test was in attendance during the February 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.0834)	(.0834)
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114. [Ref. 338602] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4165	
130 ESOL	(.4165)	.0000

115. [Ref. 338670/71] Two teachers taught English to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. In addition, the parents of the students were not notified of the teachers' out-of-field status (Ref. 338670/71) and one of the teachers (Ref. 338671) had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 338670</u>		
103 Basic 9-12	.4998	
130 ESOL	(.4998)	.0000

<u>Ref. 338671</u>		
103 Basic 9-12	1.9993	
130 ESOL	(1.9993)	.0000

(.0834)

Quantum High School (#3401) Charter School

116. [Ref. 340101] ELL Committees for two students were not convened within 30 school days prior to the students' ESOL anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. In addition, the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located, and the other student had reached the maximum 6-year period allowed for State funding of ESOL prior to the February 2016 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Quantum High School (#3401) Charter School (Continued)

103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

117. [Ref. 340170] One teacher taught English 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 until February 10, 2016, which was after the October 2015 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status until February 10, 2016. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	<u>(.4000)</u>	.0000
		<u>.0000</u>

Seminole Ridge Community High School (#3861)

118. [Ref. 386101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

119. [Ref. 386102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.6367	
255 ESE Support Level 5	<u>(.6367)</u>	.0000

120. [Ref. 386103] The timecards for five 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	<u>(.8937)</u>	<u>(.8937)</u>
		<u>(.8937)</u>

Findings

Learning Path Academy (#4037) Charter School

121. [Ref. 403701] An ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4585	
130 ESOL	<u>(.4585)</u>	.0000

122. [Ref. 403770] 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 Board to teach such students out of field. 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:

102 Basic 4-8	.8754	
130 ESOL	<u>(.8754)</u>	.0000

123. [Ref. 403771] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.9130	
130 ESOL	<u>(.9130)</u>	.0000

124. [Ref. 403772] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in ESE but taught courses that required certification in Elementary Education and ESOL. 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:

101 Basic K-3	.9130	
130 ESOL	<u>(.9130)</u>	.0000
		<u>.0000</u>

Palm Beach Virtual Instruction Program (#7001)

125. [Ref. 700101] The FTE for one ESE virtual education student was incorrectly reported. The student was reported for less FTE than was supported by the student's record of successfully completed courses. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>.0330</u>	<u>.0330</u>
		<u>.0330</u>

Findings

ESE Other Teaching Services (#9034)

Formerly Exceptional Student Program Pre-K (#9034)

126. [Ref. 903401] The files for ten students enrolled in the Hospital and Homebound Program (nine students were in our ESE Support Levels 4 and 5 test and one student was in our Basic with ESE Services test) did not contain documentation to support that the students had received one-on-one instruction in the home during the applicable reporting survey periods. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0632)	
255 ESE Support Level 5	<u>(.5239)</u>	(.5871)

127. [Ref. 903402] Nine ESE students (one student was in our Basic with ESE Services test and in our ESE Support Levels 4 and 5 test) were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were enrolled for both teleclasses and homebound instruction; however, the teleclass instruction should have been reported in Program Nos. 112 (Grades 4-8 with ESE Services) or 113 (Grades 9-12 with ESE Services). In addition, School records did not contain evidence that two of the students received one-on-one instruction in the home, a *Matrix of Services* form to support one of the student's one-on-one instruction in the home, or homebound instructors' contact logs to support one-on-one instruction in the home for one of the students. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2502	
113 Grades 9-12 with ESE Services	1.9964	
255 ESE Support Level 5	<u>(2.2866)</u>	(.0400)

128. [Ref. 903403] 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	(.4119)	
255 ESE Support Level 5	<u>.4119</u>	.0000

129. [Ref. 903404] 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:

111 Grades K-3 with ESE Services	.0500	
255 ESE Support Level 5	<u>(.0500)</u>	.0000
		<u>(.6271)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Palm Beach 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 of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (2) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS and ELL Committees are timely convened subsequent to these assessments; (3) ELL students' files contain proper documentation to support the students' ESOL placements; (4) parents are timely notified of their children's ESOL placements; (5) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are also properly scored, timely completed, dated, and maintained in the students' files; (7) schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs for the correct number of instructional minutes and for the correct amount of FTE; (8) 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; (9) students' reported course schedule instructional minutes are in agreement with the schools' bell schedule minutes; (10) *ELL Student Plans* and IEPs are timely prepared and retained in the students' files; (11) 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; (12) parents are timely notified when their children are assigned to teachers teaching out of field; (13) teachers who are issued temporary certificates timely pass the Florida GK test; (14) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503(4)(b)2. or 6A-6.0907, FAC, and the teachers' training timelines; and (15) FTE is reported correctly and in accordance with schools' approved schedules.

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

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 Palm Beach County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach 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 Palm Beach 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 182 schools other than charter schools, 50 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$243.8 million was provided through the FEFP to the District for the District-reported 186,291.34 unweighted FTE as recalibrated, which included 20,543.15 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 DJJ 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 DJJ 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 Co-Enrolled Hospital and Homebound Students	1
1. Hope-Centennial Elementary School	2 through 4
2. Pine Jog Elementary School	5 through 8
3. Jupiter Elementary School	NA
4. Jupiter High School	9 through 11
5. Forest Hill Community High School	12 through 14
6. Palm Springs Elementary School	15
7. Highland Elementary School	16
8. Rolling Green Elementary School	17 and 18
9. Boca Raton Community High School	19 through 24
10. John I. Leonard High School	25 through 27
11. Clifford O. Taylor/Kirklane Elementary School	28 through 30
12. Santaluces Community High School	31 through 33
13. Spanish River Community High School	34 through 39
14. Wellington Landings Middle School	40 through 42
15. Royal Palm School	43 through 46
16. Liberty Park Elementary School	47
17. Watson B. Duncan Middle School	48 through 52
18. Lake Worth Community Middle School	53 through 58

19. Okeeheelee Middle School	59 through 64
20. Wellington High School	65 through 68
21. William T. Dwyer High School	69 through 72
22. Royal Palm Beach High School	73 through 77
23. Orchard View Elementary School	78 through 80
24. Belle Glade Elementary School	81 through 84
25. Polo Park Middle School	85 and 86
26. Palm Beach Central High School	87 through 91
27. Jeaga Middle School	92 through 95
28. Renaissance Learning Center*	96 through 98
29. Village Academy on the Art & Sara Jo Kobacker Campus	99 and 100
30. Palm Beach School for Autism*	101 through 105
31. Palm Beach Regional Detention Center	106 and 107
32. Renaissance Learning Academy*	108
33. Crossroads Academy	NA
34. Emerald Cove Middle School	109 through 112
35. Toussaint L'ouverture High*	113 through 115
36. Quantum High School*	116 and 117
37. Seminole Ridge Community High School	118 through 120
38. Learning Path Academy*	121 through 124
39. Palm Beach Virtual Instruction Program	125
40. Palm Beach Virtual Franchise	NA
41. Palm Beach Virtual Instruction (Course Offerings)	NA
42. ESE Other Teaching Services (Formerly - Exceptional Student Program Pre-K)	126 through 129

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Palm Beach 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 Palm Beach 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 weaknesses⁵ 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.

⁵ 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

July 30, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Palm Beach 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 (1,971) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (110,737) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	24
Hazardous Walking	1,991
IDEA – PK through Grade 12, Weighted	8,479
All Other FEFP Eligible Students	<u>100,243</u>
Total	<u>110,737</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(21)	-	-
Our tests included 582 of the 110,737 students reported as being transported by the District.	-	34	(16)
In conjunction with our general tests of student transportation we identified certain issues related to 1,462 additional students.	-	<u>1,462</u>	<u>(1,424)</u>
Total	<u>(21)</u>	<u>1,496</u>	<u>(1,440)</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 Palm Beach 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*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 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 13 students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students (3 students were reported in the July 2015 reporting survey period and 10 students were PK students in the February 2016 reporting survey period) were not IDEA students or students enrolled in a nonresidential DJJ Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2015 Survey

13 Days in Term

All Other FEFP Eligible Students (3)

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students (10) (13)

Findings

2. [Ref. 52] Our general tests disclosed that 23 students reported in the IDEA - PK through Grade 12, Weighted ridership category were transported using private passenger vehicles. Students transported using private passenger vehicles are not eligible to be reported in a weighted ridership category; however, all 23 students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(23)	
All Other FEFP Eligible Students	<u>23</u>	0

3. [Ref. 53] Our general tests disclosed that 23 students (1 student was in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for these students were not available at the time of our examination and could not be subsequently located. However, 15 of these students lived more than 2 miles from school and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The other 8 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	4	

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(13)	
All Other FEFP Eligible Students	<u>11</u>	(8)

4. [Ref. 54] Our general tests disclosed that one PK student was incorrectly reported in the Hazardous Walking ridership category; however, the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2016 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

Findings

5. [Ref. 55] Our general tests disclosed that the reported number of buses in operation was overstated by 21 buses. The bus drivers' reports for these 21 buses (4 students were in our tests) were not available at the time of our examination and could not be subsequently located. Consequently, the reported ridership count (1,408 students) for these buses was not adequately supported. We propose the following adjustments:

October 2015 Survey

Number of Buses in Operation (14)

90 Days in Term

All Other FEFP Eligible Students (791)

February 2016 Survey

Number of Buses in Operation (7)
(21)

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(614)</u>	(1,408)

6. [Ref. 56] The number of DIT for 1,294 students was not reported in accordance with the supporting instructional schedules and program participation. Specifically, during the July 2015 reporting survey period, the number of DIT for 383 students was incorrectly reported as either 9 or 12 DIT but should have been reported for 13 DIT. During the June 2016 reporting survey period, the number of DIT for 911 students was incorrectly reported as either 11, 12, 15, or 16 DIT but should have been reported for either 8 DIT or 12 DIT. We propose the following adjustments:

July 2015 Survey

13 Days in Term

IDEA - PK through Grade 12, Weighted	263	
All Other FEFP Eligible Students	120	

12 Days in Term

IDEA - PK through Grade 12, Weighted	(217)	
All Other FEFP Eligible Students	(119)	

9 Days in Term

IDEA - PK through Grade 12, Weighted	(46)	
All Other FEFP Eligible Students	(1)	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
June 2016 Survey		
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(34)	
All Other FEFP Eligible Students	(7)	
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(36)	
All Other FEFP Eligible Students	(3)	
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	110	
All Other FEFP Eligible Students	10	
<u>11 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(718)	
All Other FEFP Eligible Students	(108)	
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	678	
All Other FEFP Eligible Students	108	0

7. [Ref. 57] The IEPs for six students in our test were missing and could not be subsequently located. One of these students lived more than 2 miles from school and was eligible to be reported in the All Other FEFP Eligible Students ridership category. The other five students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2015 Survey

13 Days in Term

All Other FEFP Eligible Students	(4)	
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February 2016 Survey

90 Days in Term

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

June 2016 Survey

8 Days in Term

All Other FEFP Eligible Students	(1)	(5)
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8. [Ref. 58] Five students in our test were either not listed on the bus drivers' report (four students) or were not marked as riding the bus (one student) during the reporting survey periods. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>	
October 2015 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	
February 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(5)
9. [Ref. 59] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student's IEP indicated that the student was not eligible for ESY services and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
July 2015 Survey		
<u>13 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
10. [Ref. 60] The IEPs for eight students in our test did not indicate that the students met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We determined that the students were IDEA and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
July 2015 Survey		
<u>13 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
October 2015 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	
February 2016 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

Findings

11. [Ref. 61] Eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs indicated that the students met the criteria based on an attendant (aide) being on the bus; however, we noted that no attendants (aides) were recorded as assigned on the reported buses. Therefore, the students were not eligible for this IDEA-Weighted classification. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. Accordingly, we propose the following adjustments:

July 2015 Survey

13 Days in Term

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

October 2015 Survey

90 Days in Term

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

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>5</u>	<u>0</u>

Proposed Net Adjustment		<u>(1,440)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Palm Beach County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and are supported by bus driver reports; (2) the number of DIT are accurately reported and documentation is maintained on file that supports students' enrollment in eligible programs for the specified number of days; (3) 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; (4) only PK students who are classified as students with disabilities under the IDEA are reported for State transportation funding; (5) only those students who are in membership and are documented as having been transported at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (6) IEPs are maintained in readily-accessible files and students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for weighted classification; (7) students transported in private passenger vehicles are not reported in the IDEA - PK through Grade 12, Weighted ridership category; and (8) only students classified under the IDEA whose IEPs document the need for ESY services or students attending nonresidential DJJ Programs are reported during the summer reporting surveys.

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 provided 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 Palm Beach County

For the fiscal year ended June 30, 2016, the District received \$25 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	234	1,705
October 2015	741	54,032
February 2016	733	54,001
June 2016	<u>263</u>	<u>999</u>
Totals	<u>1,971</u>	<u>110,737</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



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

ROBERT M. AVOSSA, Ed.D.
SUPERINTENDENT

CHUCK SHAW
CHAIRMAN

OFFICE OF THE SUPERINTENDENT
3300 FOREST HILL BOULEVARD, C-316
WEST PALM BEACH, FL 33406-5869

DEBRA ROBINSON, M.D.
VICE-CHAIRWOMAN

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MARCIA ANDREWS
FRANK A. BARBIERI, JR., ESQ.
KAREN M. BRILL
BARBARA MCQUINN
ERICA WHITFIELD

July 30, 2017

Sherrill F. Norman, CPA
Auditor General
111 West Madison Street
Claude Pepper Building, Room 476A
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 School District of Palm Beach County, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016 (FY16).

After reviewing the tentative audit report the District concurs with all findings.

The individual ESE, ESOL, and Career Education 9-12 (OJT) FTE findings have been reviewed by the appropriate central staff members. On-going training efforts will be reinforced to avoid recurrence.

Further, we recognize the findings that have come forward from Charter Schools. The findings have been shared with the appropriate personnel and will serve as the basis of ongoing training and technical assistance to assist Charter Schools in avoiding future findings. The District offers this training in the areas of ESE, ESOL, Career Education, and FTE. These trainings are made available to the Charter Schools in the same manner as to all District Schools. Attendance and access to these supports are monitored by the respective Departments in collaboration with the Charter Office.

In addition to the on-going comprehensive training efforts, the following will serve as the District's corrective action plan which will be enacted immediately. Further, the District will be implementing a new Student Information System (SIS) in FY18 developed by the FOCUS Software Company that will provide tremendous enhancements in monitoring the quality of data, including error detection and advanced reporting. The FOCUS SIS will be a great enhancement to data quality as our legacy mainframe system had limitations due to the age of the platform and the increasing complexity of reporting requirements. The new system is currently being used by over 30 Florida school districts with great accuracy and success.

The School District of Palm Beach County
A Top-Rated District by the Florida Department of Education Since 2005
An Equal Education Opportunity Provider and Employer

School Center Errors:

Guidelines for FTE reporting are currently being revised and will be implemented for FY18 using the FOCUS SIS school software. Schools are currently being trained on procedures for FTE and data quality. These procedures will be reinforced throughout next year, and information regarding these procedures will be kept on a central website.

Each department monitors their own data and will be training their data personnel on specific tasks to ensure enhanced quality. Departments have developed extensive training plans to address these procedures. General FTE procedures written for the new SIS will be reinforced at the Beginning-of-the-Year Data Processor meeting, and be highlighted in District-provided instructions leading up to and during FTE week. Additionally, the District will provide workshops on all of the requirements of the FTE checklist made available to all schools on the District website. Emails to data processors regarding membership eligibility will be copied to building principals. District schools will be required to submit their FTE checklists to the FTE office and charter schools will be encouraged to do the same.

More specifically, we will address the issues listed in the report as follows:

- 1) Students identified as ESE will have the funding code automatically tied to the matrix to alleviate discrepancies in the new SIS. A report has been written for review and oversight by the ESE contact. This process is currently being trained for FY18 and will be included in general FTE instructions.
- 2) The ESE department will continue to train ESE contacts and compliance staff on IEPs and matrices through their regularly scheduled meetings and trainings, and have developed online support.
- 3) The Hospital Homebound co-enrolled students will be monitored through a newly developed SIS report to specifically review split funded students. Students will be identified and the State reporting file will be adjusted as part of the Hospital Homebound FTE procedures.
- 4) ELL student entries and DEUSS dates will be monitored through the SIS for reevaluation compliance and for the 12 semester rule through a series of developed reports. The Multicultural Education Department will continue compliance training through their regularly scheduled meetings with an emphasis on compliance. The Department will continue to publish their guidelines and online support. Regional ESOL Instructional Coordinators will continue to monitor reevaluations and DEUSS dates and send reports of upcoming requirements directly to school-based ESOL personnel.
- 5) The Choice & Career Options Department will continue to publish guidelines to each high school for reporting of OJT funding. The high school principals will receive continued direction regarding the compliance requirements for this program with the new SIS rollout, new SIS reports, and the annual "Principal Essential Training". The District will monitor compliance with the guidelines following each FTE reporting survey. Each school reporting students for OJT funding will maintain the necessary documentation to support the funding. Additionally, pre-school training and webinars will be provided for all District OJT teachers, using updated OJT procedures manuals that will be provided to teachers, coordinators, and principals. Technical support will be ongoing.
- 6) Attendance reporting procedures in the new SIS will automate and enhance the membership issues that the District has experienced in the past. Training for accurate attendance-taking in SIS is currently being provided and support will continue via training at regularly scheduled meetings. The FTE procedures will reflect new reports that will specifically address membership.

- 7) Charter schools that are identified as over-reporting FTE will be contacted by the Charter Office and given guidance to report their FTE in a manner that accurately reflects instructional minutes.
- 8) Matching bell schedules to actual class minutes has been a challenge for many districts. The new SIS will be capable of calculating the minutes in FY18. Specific emphasis during training will be given during Master Board development, specifically regarding inclusion and therapy classes to accurately reflect instructional minutes.
- 9) To address the finding of teachers not completing the required ESOL coursework or in-service during the timelines, the Certification Department will continue to work with the Multicultural Education Department to monitor teacher course completions and compliance. The Certification Department will work a month before survey reporting to ensure that Board approval for out-of-field teachers occurs prior to survey week. Additionally, the Certification Department will have training on the new SIS to improve understanding of the scheduling process and to monitor new hires and transfers prior to survey weeks. Finally, the Certification Department will continue to service and advise charter schools in their hiring process and provide guidance in the areas of teachers and certification requirements.
- 10) Effective immediately, the Transportation Services Department will be the custodian of all District school transportation reports. The Department will require charter schools to scan all related reports to the Transportation Services Department so that they may be archived electronically on the Department's dedicated server. Effective March 2017, the Routing Team of the Transportation Services Department verifies that each request for special transportation aligns with the IEP's justification of need. IEPs that are not appropriately documented for special transportation will be corrected at the time of receipt so that students will be assigned to an ESE route in a timely fashion. Finally, effective June 2017, the Department of FTE & Student reporting provided the correct days in term for Surveys 1 and 4 for each eligible rider that will be reported for summer term through the new SIS.

If you should have any questions or require additional information, please contact Michael Burke, Chief Financial Officer, at 561-434-8584 or mike.burke@palmbeachschools.org.

Sincerely,



Robert M. Avossa, Ed.D.
Superintendent

RMA/MJB/PJD:pjd/du