

**POLK COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Jacqueline M. Byrd served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Billy Townsend	1
Lori Cunningham, Vice Chair from 11-14-17	2
Hazel Sellers	3
Sara Beth Reynolds	4
Kay Fields, Chair through 11-13-17	5
Lynn Wilson, Chair from 11-14-17	6
Vice Chair through 11-13-17	
Tim Harris	7

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

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

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POLK COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
ELL	English Language Learner
EP	Educational Plan
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
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Polk County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. 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 30 of the 297 teachers in our test. Fifty-seven (19 percent) of the 297 teachers in our test taught at charter schools and 10 (33 percent) of the 30 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	397	80	20%	84	13	15%
ESE Support Levels 4 and 5	239	60	25%	37	1	3%
Career Education 9-12	276	-	NA	89	-	NA
Totals	<u>912</u>	<u>140</u>		<u>210</u>	<u>14</u>	

Noncompliance related to the reported FTE student enrollment resulted in 92 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 15.6594 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 59.2121 (53.4354 applicable to District schools other than charter schools and 5.7767 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 48 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be

estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$248,925 (negative 59.2121 times \$4,203.95), of which \$224,640 is applicable to District schools other than charter schools and \$24,285 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Polk County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 126 schools other than charter schools, 27 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students

For the fiscal year ended June 30, 2018, State funding totaling \$438.4 million was provided through the FEFP to the District for the District-reported 102,862.84 unweighted FTE as recalibrated, which included 14,173.95 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.

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

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

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 classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$22.9 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 Polk County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* 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 including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

our 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.

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Polk County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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, 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

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.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 3, 2019

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, 2018, the Polk County District School Board (District) reported to the DOE 102,862.84 unweighted FTE as recalibrated, which included 14,173.95 unweighted FTE as recalibrated for charter schools, at 126 District schools other than charter schools, 27 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 DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (158) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (26,835) 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 84 of the 397 students in our ESOL test,² 37 of the 239 students in our ESE Support Levels 4 and 5 test,³ and 89 of the 276 students in our Career Education 9-12 test.⁴ Of the 397 students in our ESOL test, 80 (20 percent) attended charter schools and 13 (15 percent) of the 84 students with exceptions attended charter schools. Of the 239 students in our ESE Support Levels 4 and 5 test, 60 (25 percent) attended charter schools and 1 (3 percent) of the 37 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 25, 26, 31, 32, 36, 37, 38, 43, 46, 47, 48, 49, 50, 53, 54, 55, 56, 57, 63, 64, 65, 68, 69, 72, 73, 80, 82, 83, and 84 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, 17, 23, 27, 66, 87, 88, 89, 91, and 92 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 18, 19, 28, 29, 39, 40, 58, 70, 71, and 74 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	151	22	19,869	271	6	72,730.1300	176.6956	92.9438
Basic with ESE Services	156	24	3,796	187	15	19,127.6300	156.5499	(.6522)
ESOL	130	18	2,025	397	84	7,192.1200	276.3556	(79.7645)
ESE Support Levels 4 and 5	54	8	559	239	37	593.1400	167.4034	(7.3273)
Career Education 9-12	32	6	<u>586</u>	<u>276</u>	<u>89</u>	<u>3,219.8200</u>	<u>62.4809</u>	<u>(20.8592)</u>
All Programs	158	25	<u>26,835</u>	<u>1,370</u>	<u>231</u>	<u>102,862.8400</u>	<u>839.4854</u>	<u>(15.6594)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,031, of which 877 are applicable to District schools other than charter schools and 154 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 30 of the 297 teachers in our test.⁵ Of the 297 teachers in our test, 57 (19 percent) taught at charter schools and 10 (33 percent) of the 30 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁵ For teachers, the material noncompliance is composed of Findings 2, 8, 20, 21, 22, 24, 30, 35, 41, 42, 44, 45, 51, 52, 61, 62, 67, 75, 85, and 86 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	11.8962	1.107	13.1691
102 Basic 4-8	23.4496	1.000	23.4496
103 Basic 9-12	38.7612	1.001	38.8000
111 Grades K-3 with ESE Services	(1.1180)	1.107	(1.2376)
112 Grades 4-8 with ESE Services	1.1970	1.000	1.1970
113 Grades 9-12 with ESE Services	.1678	1.001	.1680
130 ESOL	(62.8267)	1.212	(76.1460)
254 ESE Support Level 4	(1.5780)	3.619	(5.7108)
255 ESE Support Level 5	(4.7493)	5.526	(26.2446)
300 Career Education 9-12	(20.8592)	1.001	(20.8801)
Subtotal	(15.6594)		(53.4354)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.9416	1.107	4.3633
102 Basic 4-8	3.0456	1.000	3.0456
103 Basic 9-12	11.8496	1.001	11.8614
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
113 Grades 9-12 with ESE Services	(.3990)	1.001	(.3994)
130 ESOL	(16.9378)	1.212	(20.5286)
254 ESE Support Level 4	(1.0000)	3.619	(3.6190)
Subtotal	.0000		(5.7767)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	15.8378	1.107	17.5324
102 Basic 4-8	26.4952	1.000	26.4952
103 Basic 9-12	50.6108	1.001	50.6614
111 Grades K-3 with ESE Services	(1.1180)	1.107	(1.2376)
112 Grades 4-8 with ESE Services	.6970	1.000	.6970
113 Grades 9-12 with ESE Services	(.2312)	1.001	(.2314)
130 ESOL	(79.7645)	1.212	(96.6746)
254 ESE Support Level 4	(2.5780)	3.619	(9.3298)
255 ESE Support Level 5	(4.7493)	5.526	(26.2446)
300 Career Education 9-12	(20.8592)	1.001	(20.8801)
Total	(15.6594)		(59.2121)

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 DOE. (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>#0092</u>	<u>#0201</u>	
101 Basic K-3	.....	.....	1.7616	1.7616
102 Basic 4-8	6.0246	.....	3.1548	9.1794
103 Basic 9-12	14.3076	.....	.....	14.3076
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.....	1.0000	.....	1.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(11.8310)	.....	(4.9164)	(16.7474)
254 ESE Support Level 4	.....	(1.0000)	.....	(1.0000)
255 ESE Support Level 5	.....	(.5000)	.....	(.5000)
300 Career Education 9-12	<u>(8.5012)</u>	<u>.....</u>	<u>.....</u>	<u>(8.5012)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#0341	#0441*	#0481	#0661	
101	1.7616	3.0828	.....	.....	.....	4.8444
102	9.1794	2.2019	1.4206	.....	2.1520	14.9539
103	14.3076	.....	.....	6.0122	.....	20.3198
111	.5000	.....	.....	.....	(.4727)	.0273
112	1.0000	.....	.....	.....	.....	1.0000
113	.0000	.....	.....	.4837	(.6000)	(.1163)
130	(16.7474)	(5.2847)	(1.4206)	(6.4410)	.....	(29.8937)
254	(1.0000)	.....	.....	.....	(.5780)	(1.5780)
255	(.5000)	.....	.....	(.4837)	(.5013)	(1.4850)
300	<u>(8.5012)</u>	<u>.....</u>	<u>.....</u>	<u>(2.9371)</u>	<u>.....</u>	<u>(11.4383)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.3659)</u>	<u>.0000</u>	<u>(3.3659)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0811</u>	<u>#1032</u>	<u>#1051</u>	<u>#1361*</u>	
101	4.8444	.....	.8808	.....	3.6552	9.3804
102	14.9539	.....	6.3894	.....	.....	21.3433
103	20.3198	1.4656	.....	2.6892	.....	24.4746
111	.0273	.....	(1.0000)	.....	.....	(.9727)
112	1.0000	.....	.....	.....	.....	1.0000
113	(.1163)	.4739	.....	.....	.....	.3576
130	(29.8937)	(1.4656)	(7.2702)	(2.6892)	(3.6552)	(44.9739)
254	(1.5780)	.....	.....	.....	.....	(1.5780)
255	(1.4850)	(.4739)	.....	.....	.....	(1.9589)
300	<u>(11.4383)</u>	<u>(2.7992)</u>	.....	<u>(2.0952)</u>	.....	<u>(16.3327)</u>
Total	<u>(3.3659)</u>	<u>(2.7992)</u>	<u>(1.0000)</u>	<u>(2.0952)</u>	<u>.0000</u>	<u>(9.2603)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#1362</u>	<u>#1421*</u>	<u>#1791</u>	<u>#1851</u>	
101	9.3804	2.4455	.2864	.....	3.8038	15.9161
102	21.3433	3.1255	.....	.....	.4512	24.9200
103	24.4746	.....	.....	10.6948	.....	35.1694
111	(.9727)	.....	.....	.....	.....	(.9727)
112	1.0000	.....	.....	.....	.4665	1.4665
113	.3576	.....	.....	(1.0002)	.....	(.6426)
130	(44.9739)	(5.5710)	(.2864)	(9.7617)	(4.2550)	(64.8480)
254	(1.5780)	.....	.....	.....	.....	(1.5780)
255	(1.9589)	.....	.....	.....	(.4665)	(2.4254)
300	<u>(16.3327)</u>	<u>.....</u>	<u>.....</u>	<u>(.3653)</u>	<u>.....</u>	<u>(16.6980)</u>
Total	<u>(9.2603)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4324)</u>	<u>.0000</u>	<u>(9.6927)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#1931</u>	<u>#1991</u>	<u>#7001</u>	<u>#7004</u>	
101	15.9161	.....	.....	.....	.....	15.9161
102	24.9200	.....	.....	.4170	(.1668)	25.1702
103	35.1694	2.2702	5.7847	.....	(.0172)	43.2071
111	(.9727)	.....	.....	.....	.....	(.9727)
112	1.4665	.....	.....	(.4170)	.0834	1.1329
113	(.6426)	.....	.....	.....	(.1496)	(.7922)
130	(64.8480)	(2.2702)	(5.7847)	.....	.....	(72.9029)
254	(1.5780)	.....	.....	.....	.....	(1.5780)
255	(2.4254)	.....	.....	.....	.....	(2.4254)
300	<u>(16.6980)</u>	<u>(1.1608)</u>	<u>(3.0004)</u>	<u>.....</u>	<u>.....</u>	<u>(20.8592)</u>
Total	<u>(9.6927)</u>	<u>(1.1608)</u>	<u>(3.0004)</u>	<u>.0000</u>	<u>(.2502)</u>	<u>(14.1041)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#7006</u>	<u>#8004*</u>	<u>#8143*</u>	<u>#9003</u>	
101	15.9161	.....	.....	.....	(.0783)	15.8378
102	25.1702	.....	1.3250	.....	.....	26.4952
103	43.2071	.0834	7.3522	.....	(.0319)	50.6108
111	(.9727)	.....	.....	.....	(.1453)	(1.1180)
112	1.1329	.....	(.5000)	.....	.0641	.6970
113	(.7922)	.....	(1.3990)	1.0000	.9600	(.2312)
130	(72.9029)	(.0834)	(6.7782)	.....	.....	(79.7645)
254	(1.5780)	.....	.....	(1.0000)	.....	(2.5780)
255	(2.4254)	.....	.....	.....	(2.3239)	(4.7493)
300	<u>(20.8592)</u>	.....	.....	.....	.....	<u>(20.8592)</u>
Total	<u>(14.1041)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.5553)</u>	<u>(15.6594)</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

Polk County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Districtwide – Reporting of Bell Schedules

1. [Ref. 9203/ 20104/ 34104/ 44103/ 103205/ 136206/ 142101/ 185105/ 195101]
Student course schedules were incorrectly reported for 9 of the 21 nonvirtual schools tested. The daily instructional and bell schedules provided by the 9 schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional and bell schedules. We noted differences ranging from 150 CMW to 555 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the schools' instructional and bell schedules. Since most of the students were reported at only one school for the entire year and their reported FTE was recalibrated to 1.0, this erroneous reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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Findings

Districtwide – Non-Certified Teachers - Substitutes

2. [Ref. 34170/71/48170/179172/800470/73/74/75] Our test of teacher qualifications disclosed that eight teachers (four teachers at noncharter schools and four teachers at charter schools) did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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

Since the teachers were providing direct instructional services and were not holding any certification or otherwise qualified to teach, we propose the following adjustments:

<u>Non-Charter Schools</u>		
102 Basic 4-8	5.7246	
103 Basic 9-12	9.8102	
130 ESOL	(7.0336)	
300 Career Education 9-12	<u>(8.5012)</u>	.0000
 <u>Charter Schools</u>		
102 Basic 4-8	.3000	
103 Basic 9-12	4.4974	
130 ESOL	<u>(4.7974)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Doris A. Sanders Learning Center (#0092)

3. [Ref. 9201] School records did not demonstrate that the *Matrix of Services* for one ESE student had been reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

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

4. [Ref. 9202] The *Matrix of Services* 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	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
		<u>.0000</u>

North Lakeland Elementary School of Choice (#0201)

5. [Ref. 20101] ELL Committees were not convened by October 13 to consider three ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8808	
102 Basic 4-8	1.7616	
130 ESOL	<u>(2.6424)</u>	.0000

6. [Ref. 20102] The English language proficiency of one ELL student was not assessed prior to placement in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.4404	
130 ESOL	<u>(.4404)</u>	.0000

7. [Ref. 20103] The *ELL Student Plans* for two ELL student were not available at the time of our examination and could not be subsequently located (one student) or was not completed until March 21, 2018, which was after the February 2018 reporting survey period (one student). We propose the following adjustment:

101 Basic K-3	.8808	
130 ESOL	<u>(.8808)</u>	.0000

Findings

North Lakeland Elementary School Of Choice (#0201) (Continued)

8. [Ref. 20170] 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 propose the following adjustment:

102 Basic 4-8	.9528	
130 ESOL	(.9528)	.0000
		<u>.0000</u>

Sandhill Elementary School (#0341)

9. [Ref. 34101] ELL Committees were not convened by October 13 to consider five ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	1.7616	
102 Basic 4-8	2.2019	
130 ESOL	(3.9635)	.0000

10. [Ref. 34102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.8808	
130 ESOL	(.8808)	.0000

11. [Ref. 34103] School records did not demonstrate that the parents of one ELL student were notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4404	
130 ESOL	(.4404)	.0000
		<u>.0000</u>

Ridgeview Global Studies Academy (#0441) Charter School

12. [Ref. 44101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.5652	
130 ESOL	(.5652)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Ridgeview Global Studies Academy (#0441) Charter School (Continued)

13. [Ref. 44102] An ELL Committee was not convened by October 13 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8554	
130 ESOL	<u>(.8554)</u>	<u>.0000</u>
		<u>.0000</u>

Winter Haven Senior High School (#0481)

14. [Ref. 48101] One ELL student was not in attendance during the October 2017 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1432)	
130 ESOL	(.2856)	
300 Career Education 9-12	<u>(.0714)</u>	(.5002)

15. [Ref. 48102] School records did not evidence that the parents of two ELL students were notified of their children's ESOL placements. In addition, an ELL Committee was not convened by October 13 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.5712	
130 ESOL	<u>(1.5712)</u>	.0000

16. [Ref. 48103] ELL Committees were not convened by October 13 to consider two ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.0712	
130 ESOL	<u>(1.0712)</u>	.0000

17. [Ref. 48104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) for on-campus instruction based on the student's placement in the Hospital and Homebound Program. The student's 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	.4837	
255 ESE Support Level 5	<u>(.4837)</u>	.0000

Findings

Winter Haven Senior High School (#0481) (Continued)

18. [Ref. 48105] The timecards for nine 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	(1.5299)	(1.5299)
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19. [Ref. 48106] Exceptions were noted for 11 Career Education 9-12 students who participated in OJT. More work hours were reported for 10 students than were supported by the students' timecards. Also, the timecard for the October 2017 reporting survey period for 1 student was not available at the time of our examination and could not be subsequently located and the student's timecard for the February 2018 reporting survey period indicated that the student was not engaged in valid employment. We propose the following adjustment:

300 Career Education 9-12	(1.3358)	(1.3358)
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20. [Ref. 48171/72] 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. 48171</u>		
103 Basic 9-12	1.4186	
130 ESOL	(1.4186)	.0000

<u>Ref. 48172</u>		
103 Basic 9-12	.4998	
130 ESOL	(.4998)	.0000

21. [Ref. 48173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESOL but taught a course that required certification in English. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.2376	
130 ESOL	(1.2376)	.0000

22. [Ref. 48174] One teacher held a temporary certificate in Math but did not complete the GK requirements within 1 calendar year from the teacher's date of employment under the temporary certificate. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Winter Haven Senior High School (#0481) (Continued)

103 Basic 9-12	.3570	
130 ESOL	(.3570)	.0000
		<u>(3.3659)</u>

Karen M. Siegel Academy (#0661)

23. [Ref. 66101] Three ESE students (two students were in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.4727)	
113 Grades 9-12 with ESE Services	(.6000)	
254 ESE Support Level 4	.5002	
255 ESE Support Level 5	<u>.5725</u>	.0000

24. [Ref. 66170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Agriculture but taught a course that required certification in ESE. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	2.1520	
254 ESE Support Level 4	(1.0782)	
255 ESE Support Level 5	<u>(1.0738)</u>	.0000
		<u>.0000</u>

Auburndale Senior High School (#0811)

25. [Ref. 81101] The file for one ELL student was not available at the time of our examination and could not be subsequently located; consequently, we were unable to validate the student's reporting in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

26. [Ref. 81102] The *ELL Student Plan* for one ELL student was not completed until March 15, 2018, which was after the February 2018 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3136	
130 ESOL	<u>(.3136)</u>	.0000

Findings

Auburndale Senior High School (#0811) (Continued)

27. [Ref. 81103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) for on-campus instruction based on the student’s placement in the Hospital and Homebound Program. The student’s 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	.4739	
255 ESE Support Level 5	<u>(.4739)</u>	.0000

28. [Ref. 81104] More work hours were reported than were supported by the timecards for four Career Education 9-12 students who participated in OJT. In addition, a timecard covering the October 2017 reporting survey period for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.6759)</u>	(.6759)
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29. [Ref. 81105] The timecards for 16 Career Education 9-12 students who participated in OJT were not available at the time of examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(2.1233)</u>	(2.1233)
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30. [Ref. 81170] One teacher held temporary certificates in Biology and Chemistry but did not complete the GK requirement within 1 calendar year from the date of employment under the temporary certificates. We propose the following adjustment:

103 Basic 9-12	.7950	
130 ESOL	<u>(.7950)</u>	.0000
		<u>(2.7992)</u>

Citrus Ridge A Civics Academy (#1032)

31. [Ref. 103201] ELL Committees were not convened by October 13 to consider two ELL students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8808	
102 Basic 4-8	.8808	
130 ESOL	<u>(1.7616)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Citrus Ridge A Civics Academy (#1032) (Continued)

32. [Ref. 103202/03] ELL Committees were not convened within 30 school days prior to two ELL students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of one student was not timely assessed. We propose the following adjustment:

<u>Ref. 103202</u>		
102 Basic 4-8	.4319	
130 ESOL	<u>(.4319)</u>	.0000

<u>Ref. 103203</u>		
102 Basic 4-8	.3504	
130 ESOL	<u>(.3504)</u>	.0000

33. [Ref. 103204] One ESE student withdrew from school prior to the February 2018 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.5000)</u>	(.5000)
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34. [Ref. 103206] One ESE student was not in attendance during the February 2018 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.5000)</u>	(.5000)
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35. [Ref. 103270/71] Two teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. In addition, the students' parents were not notified of one of the teacher's out-of-field status in ESOL until February 1, 2018, which was after the October 2017 reporting survey period (Ref. 103271). We propose the following adjustments:

<u>Ref. 103270</u>		
102 Basic 4-8	2.4772	
130 ESOL	<u>(2.4772)</u>	.0000

<u>Ref. 103271</u>		
102 Basic 4-8	2.2491	
130 ESOL	<u>(2.2491)</u>	.0000

(1.0000)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tenoroc High School (#1051)

36. [Ref. 105101] An ELL Committee was not convened by October 13 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, School records did not demonstrate that the parents of the student were timely notified of their child’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5750	
130 ESOL	<u>(.5750)</u>	.0000

37. [Ref. 105102] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3598	
130 ESOL	<u>(.3598)</u>	.0000

38. [Ref. 105103] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.5750	
130 ESOL	<u>(.5750)</u>	.0000

39. [Ref. 105104] More work hours were reported than were supported by the timecards for three Career Education 9-12 students’ who participated in OJT. In addition, the timecard covering the February 2018 reporting survey period for one student was not available at the time of examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.5089)</u>	(.5089)
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40. [Ref. 105105] The timecards for nine Career Education 9-12 students who participated in OJT were not available at the time of examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.5863)</u>	(1.5863)
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41. [Ref. 105170] 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tenoroc High School (#1051) (Continued)

103 Basic 9-12	.2349	
130 ESOL	<u>(.2349)</u>	.0000

42. [Ref. 105171] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until October 24, 2017, which was after the October 2017 reporting survey period. In addition, the parents of the students were not notified of the teacher’s out-of-field status in ESOL and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.9445	
130 ESOL	<u>(.9445)</u>	.0000
		<u>(2.0952)</u>

Hillcrest Elementary School (#1361) Charter School

43. [Ref. 136101] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4220	
130 ESOL	<u>(.4220)</u>	.0000

44. [Ref. 136170] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.6232	
130 ESOL	<u>(.6232)</u>	.0000

45. [Ref. 136171] One teacher held a temporary certificate in PK/Primary Education but did not complete the GK requirement within 1 calendar year from the date of employment under the temporary certificate. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hillcrest Elementary School (#1361) Charter School (Continued)

101 Basic K-3	2.6100	
130 ESOL	<u>(2.6100)</u>	.0000
		<u>.0000</u>

Horizons Elementary School (#1362)

46. [Ref. 136201] ELL Committees were not convened by October 13 to consider four ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4457	
102 Basic 4-8	2.2233	
130 ESOL	<u>(2.6690)</u>	.0000

47. [Ref. 136202] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened by October 13 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8808	
102 Basic 4-8	.4511	
130 ESOL	<u>(1.3319)</u>	.0000

48. [Ref. 136203] The parental notification of one ELL student's ESOL placement was not dated and we were otherwise unable to determine if the notification was made prior to the February 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4404	
130 ESOL	<u>(.4404)</u>	.0000

49. [Ref. 136204] One ELL student met the criteria for exit from the ESOL Program based on the Spring 2017 English Language Proficiency Assessment and Florida Standards Assessment in English Language Arts scores and the ELL Committee did not document any criteria for its recommendation of the student's continued ESOL placement pursuant to SBE Rule 6A-6.09022(3), FAC. We propose the following adjustment:

102 Basic 4-8	.4511	
130 ESOL	<u>(.4511)</u>	.0000

50. [Ref. 136205] The *ELL Student Plan* for one student was prepared on January 29, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Horizons Elementary School (#1362) (Continued)

101 Basic K-3	.4404	
130 ESOL	<u>(.4404)</u>	.0000

51. [Ref. 136270] 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. We propose the following adjustment:

101 Basic K-3	.2382	
130 ESOL	<u>(.2382)</u>	.0000
		<u>.0000</u>

Dale R Fair Babson Park Elementary (#1421) Charter School

52. [Ref. 142170] One teacher had earned only 180 (as of the October 2017 reporting survey period) and 240 (as of the February 2018 reporting survey period) of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.2864	
130 ESOL	<u>(.2864)</u>	.0000
		<u>.0000</u>

Haines City Senior High School (#1791)

53. [Ref. 179101] ELL Committees were not convened by October 13 to consider seven ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of one student was not timely assessed and the parents of one student were not notified of their child's ESOL placement. We propose the following adjustment:

103 Basic 9-12	3.7265	
130 ESOL	<u>(3.7265)</u>	.0000

54. [Ref. 179102] One student was exited from the ESOL Program on September 22, 2017, which was prior to the October 2017 reporting survey period; consequently, the student should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.3351	
130 ESOL	<u>(.3351)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

55. [Ref. 179103] School records did not demonstrate that the parents of four ELL students were notified of their children’s ESOL placements. We propose the following adjustment:

103 Basic 9-12	2.6119	
130 ESOL	<u>(2.6119)</u>	.0000

56. [Ref. 179104] An *ELL Student Plan* for one ELL student was not available at the time of examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2828	
130 ESOL	<u>(.2828)</u>	.0000

57. [Ref. 179105] The *ELL Student Plan* for one student was prepared on January 29, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2800	
130 ESOL	<u>(.2800)</u>	.0000

58. [Ref. 179106/07] The timecards for three Career Education 9-12 students who participated in OJT were either not available at the time of our examination and could not be subsequently located (two students - Ref. 179106) or indicated that the student did not work (one student - Ref. 179107). We propose the following adjustments:

<u>Ref. 179106</u>		
300 Career Education 9-12	<u>(.2119)</u>	(.2119)
 <u>Ref. 179107</u>		
300 Career Education 9-12	<u>(.1534)</u>	(.1534)

59. [Ref. 179108] One Basic student withdrew from a dual-enrollment course prior to the reporting survey period; consequently, the course should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.0671)</u>	(.0671)
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60. [Ref. 179109] The IEPs for two ESE students 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

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

103 Basic 9-12	1.0002	
113 Grades 9-12 with ESE Services	<u>(1.0002)</u>	.0000

61. [Ref. 179170] One teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.1870	
130 ESOL	<u>(1.1870)</u>	.0000

62. [Ref. 179171] One teacher held a temporary certificate in Business Education but did not complete the GK requirement within 1 calendar year from the date of employment under the temporary certificate. In addition, the students’ parents were not notified of the teacher’s out-of-field status in Reading and ESOL, and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.3384	
130 ESOL	<u>(1.3384)</u>	.0000
		<u>(.4324)</u>

Dr. NE Roberts Elementary School (#1851)

63. [Ref. 185101] ELL Committees were not convened by October 13 to consider five ELL students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	1.8220	
102 Basic 4-8	.4512	
130 ESOL	<u>(2.2732)</u>	.0000

64. [Ref. 185102] The *ELL Student Plan* for one student was not updated until January 29, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4404	
130 ESOL	<u>(.4404)</u>	.0000

Findings

Dr. NE Roberts Elementary School (#1851) (Continued)

65. [Ref. 185103] The English language proficiency of one ELL student was not assessed and an ELL Committee not convened by October 13 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4404	
130 ESOL	<u>(.4404)</u>	.0000

66. [Ref. 185104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) for on-campus instruction based on the student’s placement in the Hospital and Homebound Program. The student’s on-campus instruction 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	.4665	
255 ESE Support Level 5	<u>(.4665)</u>	.0000

67. [Ref. 185170] One teacher held a temporary certificate in PK/Primary Education but did not complete the GK requirement within 1 calendar year from the date of employment under the teacher’s temporary certificate. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.1010	
130 ESOL	<u>(1.1010)</u>	<u>.0000</u>
		<u>.0000</u>

George W. Jenkins Senior High (#1931)

68. [Ref. 193101] ELL Committees for two ELL students were not convened by October 13 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.2702	
130 ESOL	<u>(1.2702)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

George W. Jenkins Senior High (#1931) (Continued)

69. [Ref. 193102] School records did not demonstrate that the parents of one ELL student were notified of the student's ESOL placement. We propose the following adjustment:

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

70. [Ref. 193103] The timecards for seven 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>(.8752)</u>	(.8752)
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71. [Ref. 193104] The timecards for three Career Education 9-12 students who participated in OJT disclosed that the students did not work during the applicable reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(.2856)</u>	<u>(.2856)</u>
		<u>(1.1608)</u>

Lake Region High School (#1991)

72. [Ref. 199101/02] ELL Committees for nine students were not convened by October 13 (three students - Ref. 199101 and one student - Ref. 199102) or within 30 school days prior to each student's DEUSS anniversary date (four students - Ref. 199101 and one student - Ref. 199102) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, one student (Ref. 199101) was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL and the student's parents were not notified of their child's ESOL placement. We propose the following adjustments:

<u>Ref. 199101</u>		
103 Basic 9-12	4.4377	
130 ESOL	<u>(4.4377)</u>	.0000
 <u>Ref. 199102</u>		
103 Basic 9-12	.6388	
130 ESOL	<u>(.6388)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Region High School (#1991) (Continued)

73. [Ref. 199103] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

74. [Ref. 199104/05] The timecards for 24 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. In addition, more work hours were reported for one student (Ref. 199105) than was supported by the student’s February 2018 timecard. We propose the following adjustments:

<u>Ref. 199104</u>		
300 Career Education 9-12	(2.7292)	(2.7292)
 <u>Ref. 199105</u>		
300 Career Education 9-12	(.2712)	(.2712)

75. [Ref. 199170] One teacher was not properly certified and was not approved by the School Board to teach out of field in Reading and ESOL until October 24, 2017, which was after the October 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2082	
130 ESOL	(.2082)	.0000
		(3.0004)

Polk Virtual Instruction Program (#7001)

76. [Ref. 700101] A signed EP for one ESE student in the Gifted 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	.4170	
112 Grades 4-8 with ESE Services	(.4170)	.0000
		.0000

Findings

Polk Virtual Franchise (#7004)

77. [Ref. 700401] School records did not demonstrate that two Basic virtual education students had successfully completed three virtual education courses; consequently, the courses were not eligible to be reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.0834)	
103 Basic 9-12	<u>(.1668)</u>	(.2502)

78. [Ref. 700402] One ESE student was incorrectly reported for one course in Program No. 102 (Basic 4-8). The student had a valid EP and all courses should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.0834)	
112 Grades 4-8 with ESE Services	<u>.0834</u>	.0000

79. [Ref. 700403] Signed IEPs for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.1496	
113 Grades 9-12 with ESE Services	<u>(.1496)</u>	.0000
		<u>(.2502)</u>

Polk Virtual Instruction - Course Offerings (#7006)

80. [Ref. 700601] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

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

New Beginnings High School (#8004) Charter School

81. [Ref. 800401] The IEPs for three ESE students 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

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

102 Basic 4-8	.5000	
103 Basic 9-12	1.3990	
112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	<u>(1.3990)</u>	.0000

82. [Ref. 800402] School records did not demonstrate that the parents of seven ELL students were notified of their children’s ESOL placements. In addition, an ELL Committee was not convened for one student within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.5250	
103 Basic 9-12	1.7790	
130 ESOL	<u>(2.3040)</u>	.0000

83. [Ref. 800403] ELL Committees were not convened for two ELL students by October 13 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	1.5750	
130 ESOL	<u>(1.5750)</u>	.0000

84. [Ref. 800404] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2768	
130 ESOL	<u>(.2768)</u>	.0000

85. [Ref. 800471/76] Two teachers held temporary certificates in Biology (Ref. 800471) or Math (Ref. 800476) but did not complete the GK requirement within 1 calendar year from the date of employment under the temporary certificates. In addition, one of the teachers (Ref. 800471) was not properly certified and was not approved by the Charter School Board to teach out of field in Chemistry. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

<u>Ref. 800471</u>		
102 Basic 4-8	.1500	
103 Basic 9-12	.9750	
130 ESOL	<u>(1.1250)</u>	.0000
 <u>Ref. 800476</u>		
102 Basic 4-8	.1500	
103 Basic 9-12	.8987	
130 ESOL	<u>(1.0487)</u>	.0000

86. [Ref. 800477] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until March 13, 2018, which was after the February 2018 reporting survey period. The teacher held certification in Biology but taught courses that required certification in Chemistry. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4487	
130 ESOL	<u>(.4487)</u>	.0000
		<u>.0000</u>

Victory Ridge Academy (#8143) Charter School

87. [Ref. 814301] 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
		<u>.0000</u>

Hospital Homebound (#9003)

88. [Ref. 900301] The homebound instructors' contact logs for 14 students (1 student was in our Basic test, 1 student was in our Basic with ESE Services test, and 12 students were in our ESE Support Levels 4 and 5 test) enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	(.0319)	
111 Grades K-3 with ESE Services	(.0278)	
255 ESE Support Level 5	<u>(.5945)</u>	(.6542)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hospital Homebound (#9003) (Continued)

89. [Ref. 900302] The instructional minutes for 11 ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time authorized by the students' IEPs. In addition, the homebound teacher's contact log for 1 student was not available at the time of our examination and could not be subsequently located and 1 student was not served during the February 2018 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.5800)	(.5800)
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90. [Ref. 900303] Three ESE students (two students in our Basic test and one student in our Basic with ESE Services test) were not reported in accordance with the students' *Matrix of Services* forms for the one-on-one instruction received in the Hospital and Homebound Program. In addition, one student was reported for less time than was scheduled and authorized by the student's IEP. We propose the following adjustment:

101 Basic K-3	(.0783)	
111 Grades K-3 with ESE Services	(.1175)	
112 Grades 4-8 with ESE Services	(.0559)	
255 ESE Support Level 5	<u>.2717</u>	.0200

91. [Ref. 900304] The homebound teachers' contact logs for two ESE students in the Hospital and Homebound Program disclosed that the students were not served during the reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1011)</u>	(.1011)
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92. [Ref. 900305] Five ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. Four of the students were enrolled for group teleclass instruction and one student was not in attendance during the October 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1200	
113 Grades 9-12 with ESE Services	.9600	
255 ESE Support Level 5	<u>(1.3200)</u>	<u>(.2400)</u>
		<u>(1.5553)</u>

Proposed Net Adjustment

(15.6594)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Polk County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) *Matrix of Services* forms are reviewed and updated when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (4) the English language proficiency of students being considered for ESOL placement is assessed to determine the students' eligibility for the ESOL program; (5) *ELL Student Plans* are timely prepared and retained in the students' files; (6) parents are timely notified of their children's ESOL placements; (7) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (8) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (9) schedules for students concurrently enrolled in on-campus instruction 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, and in accordance with the students' IEPs; (10) 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; (11) ELL students assessed as English language proficient are either exited from the ESOL Program or ELL Committees have recommended such placements based on the criteria specified by SBE Rule 6a-6.09022(3), FAC; (12) IEPs and EPs are timely prepared and document the attendance of all required participants; (13) only virtual instruction courses that are documented as successfully completed by the earning of a passing grade or credits earned are reported for FEFP funding; (14) students are reported in the correct FEFP Programs for the correct amount of FTE; (15) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs; (16) 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; (17) parents are timely notified when their children are assigned to teachers teaching out of field; (18) ESOL teachers earn the appropriate in-service training points required by SBE Rule 6A-1.0503 or 6A-6.0907, FAC, and the teachers' in-service training timelines; (19) teachers who are issued temporary certificates meet the GK requirements within 1 year of each teacher's hire date; (20) all teachers, including noncertified teachers placed as substitute teachers serving in a role consistent with that of a classroom teacher, are properly certified as required by Florida Statutes and SBE Rules; and (21) students' reported course schedule instructional minutes are reported in agreement with the schools' daily instructional or bell 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 including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2017-18

Attendance

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

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

FTE General Instructions 2017-18

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 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Polk 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 Polk County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 126 schools other than charter schools, 27 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$438.4 million was provided through the FEFP to the District for the District-reported 102,862.84 unweighted FTE as recalibrated, which included 14,173.95 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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

5. Calculation of FEFP Funds

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

6. FTE Reporting 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 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

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*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Bell Schedules	1
Districtwide – Noncertified Teachers - Substitutes	2
1. Doris A. Sanders Learning Center	3 and 4
2. North Lakeland Elementary School Of Choice	5 through 8
3. Sandhill Elementary School	9 through 11
4. Ridgeview Global Studies Academy*	12 and 13
5. Winter Haven Senior High School	14 through 22
6. Karen M. Siegel Academy	23 and 24
7. Auburndale Senior High School	25 through 30
8. Citrus Ridge A Civics Academy	31 through 35
9. Tenoroc High School	36 through 42
10. Hillcrest Elementary School*	43 through 45
11. Horizons Elementary School	46 through 51
12. Dale R Fair Babson Park Elementary*	52
13. Haines City Senior High School	53 through 62
14. Dr. NE Roberts Elementary School	63 through 67
15. George W. Jenkins Senior High	68 through 71
16. Berkley Elementary School*	N/A
17. Lake Region High School	72 through 75
18. Polk Virtual Instruction Program	76
19. Polk Virtual Franchise	77 through 79
20. Polk Virtual Instruction - Course Offerings	80
21. Polk Full Time Eschool	NA
22. New Beginnings High School*	81 through 86
23. Lakeland Montessori School House*	NA
24. Victory Ridge Academy*	87
25. Hospital Homebound	88 through 92

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
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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 Polk County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2017-18 (Appendix F)* 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.

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

Opinion

In our opinion, the Polk County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 3, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (1,233) 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 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (95,920) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	75
IDEA – PK through Grade 12, Weighted	4,354
All Other FEFP Eligible Students	<u>91,491</u>
Total	<u>95,920</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.	(2)	-	-
Our tests included 358 of the 95,920 students reported as being transported by the District.	-	19	(14)
In conjunction with our general tests of student transportation we identified certain issues related to 37 additional students.	-	<u>37</u>	<u>(34)</u>
Total	<u>(2)</u>	<u>56</u>	<u>(48)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Polk County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that seven PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not students with disabilities under IDEA. Two of the students were eligible to be reported in the Teenage Parents and Infants ridership category and the other five students were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2018 Survey

90 Days in Term

Teenage Parents and Infants	2	
All Other FEFP Eligible Students	(7)	(5)

2. [Ref. 52] Our general tests disclosed that the reported number of buses in operation was overstated by two buses. One general transportation vehicle and one passenger van were incorrectly classified as school buses. In addition, the documentation to support the ridership of four students reported on the passenger van was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2017 Survey

Number of Buses in Operation (1)

February 2018 Survey

Number of Buses in Operation (1)

(2)

90 Days in Term

All Other FEFP Eligible Students (4) (4)

3. [Ref. 53] Our general tests disclosed that one student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student was transported by a contracted passenger vehicle and only students transported on school buses are eligible for reporting in a weighted ridership category. We determined that the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1 0

4. [Ref. 54] The number of DIT for four students was incorrectly reported. The students were reported for 90 DIT rather than the 16 DIT supported by the District's summer instructional calendar. We propose the following adjustment:

June 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (4)

16 Days in Term

IDEA - PK through Grade 12, Weighted 4 0

5. [Ref. 55] Five students in our test were either not listed on the bus driver reports (one student) or were not marked by the bus drivers as riding the bus during the applicable reporting survey periods (four students). We propose the following adjustments:

July 2017 Survey

3 Days in Term

IDEA - PK through Grade 12, Weighted (3)

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	(5)

6. [Ref. 56] The IEPs for four students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that three of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the other student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

July 2017 Survey

3 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	1	

October 2017 Survey

90 Days in Term

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

February 2018 Survey

90 Days in Term

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

7. [Ref. 57] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. Two of the students were reported in the summer reporting surveys; however, the students' IEPs did not authorize transportation services. The other two students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2017 Survey

3 Days in Term

All Other FEFP Eligible Students	(1)	
----------------------------------	-----	--

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	
----------------------------------	-----	--

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (1)

June 2018 Survey

16 Days in Term

All Other FEFP Eligible Students (1) (4)

8. [Ref. 58] Five students (four students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category (four students) or the IDEA – PK through Grade 12, Weighted ridership category (one student). The IEPs for four students did not authorize ESY services and the IEP for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

July 2017 Survey

3 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (4) (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 met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

July 2017 Survey

3 Days in Term

IDEA - PK through Grade 12, Weighted 1

All Other FEFP Eligible Students (1) 0

10. [Ref. 60] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. The student was not enrolled in the Teen Parent Program until after the reporting survey period; however, the student lived more than 2 miles from the student’s assigned school and was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2018 Survey

90 Days in Term

Teenage Parents and Infants (1)

All Other FEFP Eligible Students 1 0

**Students
Transported
Proposed Net
Adjustments**

Findings

11. [Ref. 61] Our general tests disclosed that the report listing 24 students transported on city buses was not signed by a school administrator attesting to the accuracy of the ridership reflected on the report. We propose the following adjustment:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students

(24)

(24)

Proposed Net Adjustment

(48)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Polk County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the correct ridership category based on their grade level and eligibility criteria and documentation is maintained on file to support that reporting; (2) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (3) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership and are retained in readily accessible files; (4) only those students who are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) students transported in vehicles other than a school bus are not reported in a weighted ridership category; (6) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; and (8) only ESE students whose IEPs authorize ESY and transportation as a related service are reported for State transportation funding in the summer reporting survey periods .

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

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

1. Student Eligibility

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

2. Transportation in Polk County

For the fiscal year ended June 30, 2018, the District received \$22.9 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	40	237	-
October 2017	579	47,852	3,660
February 2018	573	47,599	3,754
June 2018	<u>41</u>	<u>232</u>	<u>-</u>
Totals	<u>1,233</u>	<u>95,920</u>	<u>7,414</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. 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



POLK COUNTY
PUBLIC SCHOOLS

BOARD MEMBERS

Lori Cunningham
Board Chair
District 2

Billy Townsend
District 1

Sarah Fortney
District 3

Sara Beth Reynolds
District 4

Kay Fields
District 5

Lynn Wilson
District 6

Lisa Miller
District 7

C. Wesley Bridges, II
General Counsel

ADMINISTRATION

Jacqueline M. Byrd
Superintendent

December 3, 2019

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

Dear Ms. Norman:

We have reviewed the Preliminary and Tentative Report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the Polk County School District, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018.

After reviewing the preliminary and tentative audit report, the District concurs with all findings. The individual findings for Bell Schedules, Teacher Certification, ESE, ESOL, Career Education On-the Job Training (OJT), and Hospital Homebound have been reviewed by the appropriate Department leaders. On-going training efforts in these areas will be emphasized to avoid further findings in future audits. The District also concurs with the findings related to charter schools. The findings for these schools have been shared with the appropriate charter personnel and the District will provide guidance for on-going training in the areas of Teacher Certification, ESOL, and ESE reporting to avoid future audit findings.

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

Bell Schedule Finding 1 [Ref. 9203/ 20104/ 34104/ 44103/ 103205/ 136206/ 142101/ 185105/ 195101]: All Elementary schools received corrective training on reporting daily instructional minutes in the Student Information System. Secondary schools were reviewed for accuracy and corrective training was provided to those in need of this service.

Teacher Certification Findings 2, 8, 20, 21, 22, 24, 30, 35, 41, 42, 44, 45, 51, 52, 61, 62, 67, 75, 85, 86 [Ref. 34140/ 71/ 48170 /179172/ 800470/ 73/ 74/ 75/ 20170/ 48171/72/ 48173/ 48174/ 66170/ 81170/ 103270/71/ 105170/ 105171/ 136170/ 136171/ 136270/ 142170/ 179170/ 179171/ 185170/ 199170/ 800471/76/ 800477]: The Office of Certification will work closely with school sites to ensure teachers are properly

STUDENTS FIRST



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certified for the assignments they are requested to fill, or if they are out-of-field that they are properly approved to teach out-of-field. In addition, they will work collaboratively with school-based administrators to ensure the parents of the students taught by the teachers are notified of their out-of-field status with a properly dated Parent Notification letter. The Office will work closely with the ESOL department to monitor the completion of ESOL Plans of Study for teachers deemed out-of-field in this area. The Office will monitor the status of completion of the GK test within 1 calendar year of the date of employment within the District for teachers with a temporary certification status.

ESE Findings 3, 4, 17, 23, 27, 33, 34, 60, 66, 76, 78, 79, 81, 87 [Ref. 9201/ 9202/ 48104/ 66101/ 81103/ 103204/ 103206/ 179109/ 185104/ 700101/ 700402/ 700403/ 800401/ 814301]: The ESE department will continue training with District and School-based staff to ensure that valid IEP and EP, along with matching matrix of service paperwork, are readily available in the correct filing places so that they can be located upon request. Additionally, detailed training on the correct coding for students being served in both traditional schools and the Hospital Homebound Program will be provided for all District Staffing Specialists and school-based LEA Facilitators.

ESOL Findings 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 25, 26, 31, 32, 36, 37, 38, 43, 46, 47, 48, 49, 50, 53, 54, 55, 56, 57, 63, 64, 65, 68, 69, 72, 73, 80, 82, 83, 84 [Ref. 20101/ 20102/ 20103/ 34101/ 34102/ 34103/ 44101/ 44102/ 48101/ 48102/ 48103/ 81101/ 81102/ 103201/ 103202/03/ 105101/ 105102/ 105103/ 136101/ 136201/ 136202/ 136203/ 136204/ 136205/ 179101/ 179102/ 179103/ 179104/ 179105/ 185101/ 185102/ 185103/ 193101/ 193102/ 199101/02/ 199103/ 700601/ 800402/ 800403/ 800404]: The ESOL Department will provide annual training for school-based staff with an emphasis on compliance with ELL Committee meetings concerning continued ESOL placements beyond the 3 year anniversary of each student's DUESS; the timely printing and maintaining of ELL Plans; the notification of parents requirements for student placement or exiting; compliance with reporting procedures for students included in the ESOL program beyond 6 years; and, the proper reporting of ESOL students not in attendance during the FTE window. The District will develop processes and procedures to ensure new ELL students arriving within the FTE window are processed more efficiently to ensure placement, coding, and printing/filing of LEP plans prior to date certain. The District will also utilize the ESOL district team to implement a review process for compliance with state reporting requirements for ELL students, ensure appropriate compliance support is provided to school-based staff, and monitor available reports in the Student Information System.

DE/Virtual Course Findings 59, 77 [Ref 179108/ 700401]: School Counselors, who are responsible for maintaining Student Course Schedules, have received training resources and follow-up training concerning the documentation of students' schedules to ensure that only courses currently in progress during the FTE window are reported for FTE.



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December 3, 2019
Sherrill F. Norman

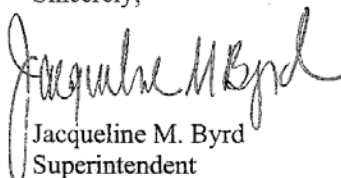
OJT Findings 18, 19, 28, 29, 39, 40, 58, 70, 71, 74 [Ref. 48105/ 48106/ 81104/ 81105/ 105104/ 105105/ 179106/07/ 193103/ 193104/ 199104/05]: The Workforce Education Department will work with school-based OJT instructors to ensure accurate timecards are kept by students, signed by supervisors and made available for review upon request.

Hospital Homebound Findings 88, 89, 90, 91, 92 [Ref. 900301/02/03/04/05]: Additional training will be provided to Staff concerning the correct coding of ESE students simultaneously receiving services from both the traditional school and the Hospital Homebound Program in our new Student Information System. Teachers will receive additional training on proper logging of services provided and their relation to services outlined in the students' IEPs.

Student Transportation Findings 1, 3, 6, 7, 8, 9, 10 [Ref. 51/ 53/ 56/ 57/ 58/ 59/ 60]
Transportation Reporting staff will receive additional training to ensure the reporting of student riders in the correct ridership category. Findings 2, 4, 5 and 11 [Ref. 52, 54, 55, 61] will be addressed with a renewed commitment to careful review of the paperwork completed regarding the number of buses in service, the correct reporting of DIT for the summer instructional calendar, the correct monitoring of students in ridership during the survey period and the proper completion of documentation from the school-based personnel monitoring city bus ridership.

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

Sincerely,



Jacqueline M. Byrd
Superintendent

Lori Cunningham, Board Chair, District 2 lori.cunningham@polk-fl.net

Billy Townsend, District 1 billy.townsend@polk-fl.net

Sarah Fortney, District 3 sarah.fortney@polk-fl.net

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Kay Fields, District 5 kay.fields@polk-fl.net

Lynn Wilson, Board Vice Chair, District 6 lynn.wilson@polk-fl.net

Lisa Miller, District 7 lisa.miller@polk-fl.net



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