

**HERNANDO COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, John Stratton served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Kay Hatch	1
Linda K. Prescott, Vice Chair	2
Jimmy Lodato	3
Gus Guadagnino	4
Susan Duval, Chair	5

The examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager, by e-mail at aileenpeterson@aud.state.fl.us or by telephone at (850) 412-2972.

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**HERNANDO COUNTY DISTRICT SCHOOL BOARD
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HERNANDO COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below 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 students in ESOL, ESE Support Levels 4 and 5, and student transportation, the Hernando 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, 2020. Specifically, we noted:

- 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 16 of the 72 students in our ESOL test and 9 of the 76 students in our ESE Support Levels 4 and 5 test. One (1 percent) of the 72 students in our ESOL test attended charter schools and 1 (6 percent) of the 16 students with exceptions attended charter schools. None of the 76 students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 70 of the 325 students in our student transportation test, as well as, exceptions for 757 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 29 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 28.5135 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 41.6489 (41.5204 applicable to District schools other than charter schools and .1285 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 801 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, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$178,236 (negative 41.6489 times \$4,279.49), of which \$177,686 is applicable to District schools other than charter schools and \$550 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 Hernando 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 Hernando County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 26 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$100.5 million was provided through the FEFP to the District for the District-reported 22,991.22 unweighted FTE as recalibrated, which included 320.95 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 Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

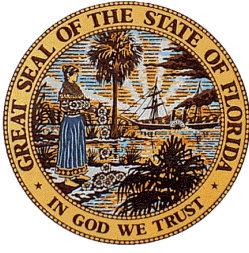
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE 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 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 \$5.2 million for student transportation as part of the State funding through the FEFP.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Hernando 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, 2020. 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 2019-20* 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 modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 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 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 and Exceptional Student Education Support Levels 4 and 5, the Hernando 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, 2020.

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 weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

² 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 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 and Exceptional Student Education Support Levels 4 and 5. 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
August 30, 2021

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, 2020, the Hernando County District School Board (District) reported to the DOE 22,991.22 unweighted FTE as recalibrated, which included 320.95 unweighted FTE as recalibrated for charter schools, at 26 District schools other than charter schools, 2 charter schools, and 3 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, 2020. (See NOTE B.) The population of schools (31) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (15,532) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 16 of the 72 students in our ESOL test³ and 9 of the 76 students in our ESE Support Levels 4 and 5 test.⁴ One (1 percent) of the 72 students in our ESOL test attended charter schools and 1 (6 percent) of the 16 students with exceptions attended charter schools. None of the 76 students in our ESE Support Levels 4 and 5 test attended charter schools.

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	31	15	12,759	180	7	17,834.8000	139.4701	(7.2153)
Basic with ESE Services	30	15	2,526	124	4	4,135.2600	96.3585	(3.9177)
ESOL	23	11	155	72	16	322.6900	48.7225	(13.3753)
ESE Support Levels 4 and 5	22	11	92	76	9	187.8100	51.5660	(3.9649)
Career Education 9-12	6	0	0	0	0	510.6600	.0000	(.0403)
All Programs	31	15	<u>15,532</u>	<u>452</u>	<u>36</u>	<u>22,991.2200</u>	<u>336.1171</u>	<u>(28.5135)</u>

³ For ESOL, the material noncompliance is composed of Findings 3, 4, 8, 9, 11, 21, and 26 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 6, 7, 12, 13, 16, 18, 22, and 28 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (455, of which 450 are applicable to District schools other than charter schools and 5 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. From the population of teachers, we selected 143 and found exceptions for 13 teachers. Three (2 percent) of the 143 teachers in our test taught at charter schools and 1 (8 percent) of the 13 teachers with exceptions taught at a charter school.

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.

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	.7428	1.120	.8319
102 Basic 4-8	.8605	1.000	.8605
103 Basic 9-12	(9.5284)	1.005	(9.5760)
111 Grades K-3 with ESE Services	1.0000	1.120	1.1200
112 Grades 4-8 with ESE Services	(1.4573)	1.000	(1.4573)
113 Grades 9-12 with ESE Services	(3.4604)	1.005	(3.4777)
130 ESOL	(12.6655)	1.181	(14.9579)
254 ESE Support Level 4	(3.7582)	3.637	(13.6686)
255 ESE Support Level 5	(.2067)	5.587	(1.1548)
300 Career Education 9-12	(.0403)	1.005	(.0405)
Subtotal	<u>(28.5135)</u>		<u>(41.5204)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	.7098	1.000	.7098
130 ESOL	(.7098)	1.181	(.8383)
Subtotal	<u>.0000</u>		<u>(.1285)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.7428	1.120	.8319
102 Basic 4-8	1.5703	1.000	1.5703
103 Basic 9-12	(9.5284)	1.005	(9.5760)
111 Grades K-3 with ESE Services	1.0000	1.120	1.1200
112 Grades 4-8 with ESE Services	(1.4573)	1.000	(1.4573)
113 Grades 9-12 with ESE Services	(3.4604)	1.005	(3.4777)
130 ESOL	(13.3753)	1.181	(15.7962)
254 ESE Support Level 4	(3.7582)	3.637	(13.6686)
255 ESE Support Level 5	(.2067)	5.587	(1.1548)
300 Career Education 9-12	(.0403)	1.005	(.0405)
Total	<u>(28.5135)</u>		<u>(41.6489)</u>

- 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>#0051</u>	<u>#0221</u>	<u>#0251</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	4.2347	.....	4.2347
103 Basic 9-12	.1426	.....	5.1884	5.3310
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.4774	.....	1.0000	1.4774
130 ESOL	(.1426)	(4.2347)	(5.1884)	(9.5657)
254 ESE Support Level 4	(.4774)	.....	(1.0000)	(1.4774)
255 ESE Support Level 5	.....	.....	(.0800)	(.0800)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.0800)</u>	<u>(.0800)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0253</u>	<u>#0261</u>	<u>#0371</u>	<u>#0391</u>	
101	.0000	.....	.....	.4166	.....	.4166
102	4.2347	1.5842	.....	.0833	.....	5.9022
103	5.3310	.....	.....	.....	.3552	5.6862
111	.0000	.....	.5000	.....	.....	.5000
112	.0000	.9655	.....	.....	.....	.9655
113	1.4774	.....	.....	.....	.....	1.4774
130	(9.5657)	(1.5497)	.....	(.4999)	(.0744)	(11.6897)
254	(1.4774)	(1.0000)	(.5000)	.....	(.2808)	(3.2582)
255	(.0800)	.0200	.....	.....	.0200	(.0400)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.0800)</u>	<u>.0200</u>	<u>.0000</u>	<u>.0000</u>	<u>.0200</u>	<u>(.0400)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#0392</u>	<u>#4422*</u>	<u>#7006</u>	<u>#8015</u>	
101	.4166	.3262	.....	.....	.....	.7428
102	5.9022	.6496	.7098	.....	(5.6913)	1.5703
103	5.6862	.....	.....	(.1564)	(15.0582)	(9.5284)
111	.5000	.5000	.....	.....	.....	1.0000
112	.9655	.....	.....	.....	(2.4228)	(1.4573)
113	1.4774	.....	.....	.0942	(5.0320)	(3.4604)
130	(11.6897)	(.9758)	(.7098)	.....	.....	(13.3753)
254	(3.2582)	(.5000)	.....	.....	.....	(3.7582)
255	(.0400)	.....	.....	(.1667)	.....	(.2067)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(.0403)</u>	<u>.....</u>	<u>(.0403)</u>
Total	<u>(.0400)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2692)</u>	<u>(28.2043)</u>	<u>(28.5135)</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

Hernando 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 2019-20* 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

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 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.

Hernando High School (#0051)

1. [Ref. 5101] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4774	
254 ESE Support Level 4	<u>(.4774)</u>	.0000

2. [Ref. 5170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL or Reading (Ref. 5171). We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 5170</u>		
103 Basic 9-12	.0713	
130 ESOL	<u>(.0713)</u>	.0000
 <u>Ref. 5171</u>		
103 Basic 9-12	.0713	
130 ESOL	<u>(.0713)</u>	.0000
		<u>.0000</u>

Findings

Powell Middle School (#0221)

3. [Ref. 22101] The ELL Committees for five students were not convened within 30 school days prior to each student’s DEUSS anniversary date to consider the students’ continued ESOL placements beyond 3 years from the 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 anniversary date. We propose the following adjustment:

102 Basic 4-8	3.3983	
130 ESOL	<u>(3.3983)</u>	.0000

4. [Ref. 22102] 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:

102 Basic 4-8	.8364	
130 ESOL	<u>(.8364)</u>	.0000
		<u>.0000</u>

D. S. Parrott Middle School (#0241)

5. [Ref. 24101] Student course schedules were incorrectly reported. The School’s bell schedule supported 1,750 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 185 CMW to 315 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported within the School for the entire year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000
.0000

Central High School (#0251)

6. [Ref. 25101] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

Findings

Central High School (#0251) (Continued)

7. [Ref. 25102] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the student’s instructional schedule and time authorized by the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	(.0800)	(.0800)
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8. [Ref. 25103] ELL Committees for five students were not convened by October 1 (2 students) or within 30 school days prior to the students’ DEUSS anniversary dates (3 students) 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 anniversary date and the student’s *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	3.2736	
130 ESOL	(3.2736)	.0000

9. [Ref. 25104] 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	.8556	
130 ESOL	(.8556)	.0000

10. [Ref. 25170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	1.0592	
130 ESOL	(1.0592)	.0000
		(.0800)

West Hernando Middle School (#0253)

11. [Ref. 25301] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.7794	
130 ESOL	(.7794)	.0000

Findings

West Hernando Middle School (#0253) (Continued)

12. [Ref. 25302] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

13. [Ref. 25303] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the student’s instructional schedule and time authorized by the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>.0200</u>	.0200
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14. [Ref. 25370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certifications in Physical Education and ESE but taught a course that required certification in English. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.4252	
130 ESOL	<u>(.4252)</u>	.0000

15. [Ref. 25371/72] Our testing of teachers’ qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as long-term substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose function provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

West Hernando Middle School (#0253) (Continued)

instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, did not hold any certifications, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 25371</u>		
102 Basic 4-8	.1035	
112 Grades 4-8 with ESE Services	(.0345)	
130 ESOL	<u>(.0690)</u>	.0000
<u>Ref. 25372</u>		
102 Basic 4-8	.2761	
130 ESOL	<u>(.2761)</u>	.0000
		<u>.0200</u>

Deltona Elementary School (#0261)

16. [Ref. 26101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

Challenger K-8 School of Science and Math (#0371)

17. [Ref. 37170/71] Parents were not notified (Ref. 37170) or were not notified until February 4, 2020, after the October 2019 reporting survey period (Ref. 37171), of two teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 37170</u>		
101 Basic K-3	.4166	
130 ESOL	<u>(.4166)</u>	.0000
<u>Ref. 37171</u>		
102 Basic 4-8	.0833	
130 ESOL	<u>(.0833)</u>	.0000
		<u>.0000</u>

Findings

Weeki Wachee High School (#0391)

18. [Ref. 39101] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the student’s instructional schedule and time authorized by the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>.0200</u>	.0200
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19. [Ref. 39170] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0744	
130 ESOL	<u>(.0744)</u>	.0000

20. [Ref. 39171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in Elementary Education. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2808	
254 ESE Support Level 4	<u>(.2808)</u>	.0000

.0200

Winding Waters K-8 School (#0392)

21. [Ref. 39201] An ELL Committee for one ELL student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.5602	
130 ESOL	<u>(.5602)</u>	.0000

22. [Ref. 39202] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

111 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Winding Waters K-8 School (#0392) (Continued)

23. [Ref. 39270] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 11, 2020, which was after the February 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.1622	
130 ESOL	<u>(.1622)</u>	.0000

24. [Ref. 39271] 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:

101 Basic K-3	.1640	
102 Basic 4-8	.0894	
130 ESOL	<u>(.2534)</u>	.0000
		<u>.0000</u>

Gulf Coast Academy of Science and Technology (#4422) Charter School

25. [Ref. 442270] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 60 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. Since the student was adjusted in Finding 26 (Ref. 442201), we present this disclosure finding with no proposed adjustment.

.0000

26. [Ref. 442201] The English language proficiency of one ELL student was not assessed 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	.7098	
130 ESOL	<u>(.7098)</u>	.0000
		<u>.0000</u>

Findings

Hernando Virtual Instruction (Course Offerings) (#7006)

27. [Ref. 700601] Three virtual education students (two students were in our Basic test and one student was in our Basic with ESE Services test) were incorrectly reported for courses that were not completed during the 180-day school year. The *FTE General Instructions 2019-20* provides that virtual educational courses that were not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180-day school year. We propose the following adjustment:

103 Basic 9-12	(.1564)	
113 Grades 9-12 with ESE Services	(.0725)	
300 Career Education 9-12	<u>(.0403)</u>	<u>(.2692)</u>

28. [Ref. 700602] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for virtual instruction and should have been reported in Program No. 113 (Grades 9-12 Basic with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1667	
255 ESE Support Level 5	<u>(.1667)</u>	<u>.0000</u>
		<u>(.2692)</u>

Center for Success and Independence Brooksville Academy (#8015)

29. [Ref. 801501] Attendance was recorded manually by teachers and subsequently input into the District’s Student Information System by the Data Entry Operator. The School did not retain the signed and dated manual attendance records (i.e., source records prepared by the teachers in the classroom) for the July 2019, February 2020, and June 2020 reporting survey periods. Consequently, we were unable to validate the attendance of 96 students (5 students were in our Basic test and 3 students were in our Basic with ESE Services test). We propose the following adjustment:

102 Basic 4-8	(5.6913)	
103 Basic 9-12	(15.0582)	
112 Grades 4-8 with ESE Services	(2.4228)	
113 Grades 9-12 with ESE Services	<u>(5.0320)</u>	<u>(28.2043)</u>
		<u>(28.2043)</u>

Proposed Net Adjustment

(28.5135)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Hernando County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (2) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (3) parents are timely notified of their child's ESOL placement; (4) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (5) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (6) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs; (7) course schedules and the associated FTE for virtual education students are accurately reported and based on timely completion; (8) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and DOE's *Comprehensive Management Information System Automated Student Attendance Recordkeeping Handbook*; (9) students are reported in the proper FEFP funding categories and documentation is retained to support that reporting; (10) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (11) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2019-20

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 2019-20

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 2019-20

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

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Hernando 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 Hernando 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 Hernando County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 26 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$100.5 million was provided through the FEFP to the District for the District-reported 22,991.22 unweighted FTE as recalibrated, which included 320.95 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 Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

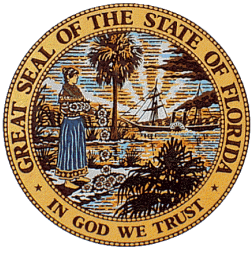
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Hernando High School	1 and 2
2. Brooksville Elementary School	NA
3. Powell Middle School	3 and 4
4. D. S. Parrott Middle School	5
5. Central High School	6 through 10
6. West Hernando Middle School	11 through 15
7. Deltona Elementary School	16
8. Chocachatti Elementary School	NA
9. Challenger K-8 School of Science and Math	17
10. Weeki Wachee High School	18 through 20
11. Winding Waters K-8 School	21 through 24
12. Gulf Coast Academy of Science and Technology*	25 and 26
13. Hernando Eschool Virtual Franchise	NA
14. Hernando Virtual Instruction (Course Offerings)	27 and 28
15. Center for Success and Independence Brooksville Academy	29

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Hernando 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, 2020. 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 2019-20 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards 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 modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, 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, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Hernando County District School Board complied, in all material respects, 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, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. 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.

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
August 30, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Hernando County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under 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, 2020. (See NOTE B.) The population of vehicles (234) 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 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (22,787) 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	16
Hazardous Walking	225
IDEA – PK through Grade 12, Weighted	238
All Other FEFP Eligible Students	<u>22,308</u>
Total	<u>22,787</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 70 of 325 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 4, 6, 7, 8 and 9 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 325 of the 22,787 students reported as being transported by the District.	70	(45)
In conjunction with our general tests of student transportation we identified certain issues related to 757 additional students.	<u>757</u>	<u>(756)</u>
Total	<u>827</u>	<u>(801)</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

Hernando 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 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

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 2019 reporting survey periods and the February 2020 reporting survey periods.⁷ 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 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that two PK students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6 and the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking (1)

February 2020 Survey

90 Days in Term

Hazardous Walking (1) (2)

**Students
Transported
Proposed Net
Adjustments**

⁷ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

Findings

2. [Ref. 52] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. One student was actually enrolled in the Teenage Parent Program and was eligible to be reported in the Teenage Parents and Infants ridership category. The remaining student who reported in both survey reporting periods was not classified as an IDEA student and was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	
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February 2020 Survey

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	<u>(2)</u>	(2)

3. [Ref. 53] Our general tests disclosed that nine students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were home education students and were not provided transportation services. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	
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February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(6)</u>	(9)
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4. [Ref. 54] Our general tests disclosed that five bus driver reports were not signed and dated by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 742 students (10 students were in our test) on these buses could not be validated. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(11)	
All Other FEFP Eligible Students	(654)	

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(75)</u>	(742)
----------------------------------	-------------	-------

Findings

5. [Ref. 55] Our general tests disclosed that 11 students were either not listed on the bus drivers' reports (1 student) or were not marked by the bus drivers as riding the bus (10 students) during the applicable reporting survey periods. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (9)

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (2) (11)

6. [Ref. 56] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (1)

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (2) (3)

7. [Ref. 57] Six students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not evidence that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that five of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

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

Findings

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>3</u>	(1)

8. [Ref. 58] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student’s IEP was not available at the time of our examination and could not be subsequently located and the student lived less than 2 miles from their assigned school. We propose the following adjustment:

July 2019 Survey

8 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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9. [Ref. 59] Sufficient documentation was not maintained to support the reporting of 50 students in our test of the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01*, dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations and includes a DOE Hazardous Walking Site Review Checklist (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

While a site review checklist was available, it was completed prior to the above-noted law’s effective date of July 1, 2015; therefore, it did not include the revised criteria and procedures. An updated site review checklist for each hazardous walking location was not available at the time of our examination and could not be subsequently located. In addition, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, or that a *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that 20 of the 50 students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 30 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking	(25)	
All Other FEFP Eligible Students	9	

February 2020 Survey

90 Days in Term

Hazardous Walking	(25)	
All Other FEFP Eligible Students	<u>11</u>	<u>(30)</u>

Proposed Net Adjustment

(801)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Hernando County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students in grades kindergarten through 6 attending an elementary school are reported in the Hazardous Walking ridership category; (2) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (3) students enrolled solely in a Home School Program are not reported for State transportation funding; (4) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership; (5) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (7) 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; (8) IEPs to support students' ridership eligibility under the IDEA are retained in readily accessible files; and (9) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Hernando County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under 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 Hernando County

For the fiscal year ended June 30, 2020, the District received \$5.2 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 2019	12	87	5
October 2019	111	11,523	105
February 2020	<u>111</u>	<u>11,177</u>	<u>132</u>
Totals	<u>234</u>	<u>22,787</u>	<u>242</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
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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, 2020. 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

Office of the Superintendent
919 N. Broad Street
Brooksville, FL 34601
Phone: (352) 797-7000
Fax: (352) 797-7101



Superintendent: John Stratton
Board Chairperson: Linda K. Prescott
Vice Chairperson: Gus Guadagnino
Board Members:
Kay Hatch
Jimmy Lodato
Susan Duval

Learn it. Love it. Live it.

August 30, 2021

Ms. Sherrill F. Norman, CPA
Auditor General
Office of the Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

This response is submitted pursuant to the provisions of Section 11.45(7)(d), Florida Statutes. We have reviewed the findings, recommendations, and adjustments to the preliminary and tentative audit results of the FTE audit conducted by your office for the period ending June 30, 2020. Our written responses and corrective action plans are below.

Exceptional Student Education

(Ref. 5101, 25101, 25302, 26101, 39202) Findings 1, 6, 12, 16, & 22 noted. **Five ESE students were not properly reported accordance to the students Matrix of Services form.** The District agrees with this finding. The Exceptional Student Education Department will review procedures with staff and monitor the Matrix of Services to ensure all services are accurate according to the student's IEP. Corrective Action Plan- A compliance plan will be developed to include the following: Staffing/Compliance Specialist will be required to meet with the Data Entry Operators at schools one week prior to Survey 2 and one week prior to Survey 3 to verify that the information contained in the IEP matches the student course schedule, the ESE Data Entry Form, and the FEEP/cost factor and Matrix. Additionally, the Exceptional Student Education Coordinator will review each home instruction/hospital homebound student's IEP to ensure that it matches the student course schedule, the ESE Data Entry Form, and the FEEP/cost factor and Matrix. This process will also take place one week prior to Survey 2 and one week prior to Survey 3. All Staffing/Compliance Specialists will be trained for compliance and expectations. All Data Entry Operators will be trained on how to properly enter a student course schedule for home instruction/hospital homebound students.

(Ref. 25102, 25303, 39101, 700602) Findings 7, 13, 18, & 28 noted. **The instructional minutes for four ESE students enrolled in Hospital and Homebound Program were not reported correctly.** The District agrees with this finding. Corrective Action Plan- the ESE Department will review procedures with staff to ensure all class minutes are properly recorded in accordance with the course schedule.

English Language Learner (ELL)/Exceptional Students Other Languages

(Ref. 22101, 22102, 25103, 25301, 39201, 442201) Findings 3, 4, 8, 11, 21, & 26 noted. **An ELL Committee for six ELL students was not convened within 30 days prior to the student's DEUSS anniversary date. Parents of one ELL student were not notified of the student's ESOL placement.** The District acknowledges this finding and would like to seek additional guidance from the Department of Education. One of the five students at Powell Middle School (#0221), Student ID# 787, withdrew from the school 33 days prior to the DEUSS date. As such, the ELL committee meetings could not be convened as the student was no longer enrolled at the school. Corrective Action Plan- the District purchased ELLevation software and established an ELL Plan Folder Checklist for ESOL Lead teachers to use for recordkeeping and tracking DEUSS date reporting. Also, District staff and ESOL Lead teachers will audit school sites from March to May to ensure ELL documents are in compliance. Additionally, ELL Committee training in accordance with Florida Department of Education statutes will take place to reiterate the importance of properly documenting ELL Committee meetings and accurately dating forms.

English to Speakers of Other Languages

(Ref. 5170/71, 25104, 37170/71) Finding 2, 9, & 17 noted. **Two teachers were not properly certified and approved by the School Board to teach out of field in ESOL and one teacher held certification in ESE but also taught courses that required certification in Elementary Education and parents were not notified or notified until February 4, 2020, after the October 2019 survey period of the teachers' out of field status.** The District agrees with this finding. The District will review the procedures and work to ensure out of field teachers are approved to teach by the appropriate governing board. Parents will be notified of out of field teachers according to requirements. Out of field teachers will receive the required training. Corrective Action Plan- Human Resources staff will continue to work with technical resources to improve the reporting of out of field teachers in a timely manner. In addition, certification specialists will continue to monitor and work with teachers to ensure they have satisfied the ESOL course requirements within the noted deadline.

It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.

Teacher Certification

(Ref. 25170) Finding 10 noted. **One teacher did not hold a valid Florida teaching certificate.** The District acknowledges this finding, and would like to seek additional guidance from the Department of Education. Corrective Action Plan - The Human Resources staff will continue to work with technical resources related to on-boarding of certified staff.

(Ref. 25370) Finding 14 noted. **One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certifications in Physical Education and ESE but taught a course that required certification in English.** The District agrees with this finding and has corrected this process at the school level. Corrective Action Plan- Human Resources staff will continue to work with technical resources to improve the reporting of out of field teachers in a timely manner.

(Ref. 39170/71) Finding 19 & 20 noted. **One teacher was not properly certified and not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in Elementary Education.** The District agrees with this finding and has corrected this process at the school level. Corrective Action Plan- Human Resources staff will continue to work with technical resources to improve the reporting of out of field teachers in a timely manner.

(Ref. 39270) Finding 23 noted. **One teacher taught Primary Language Arts class that included one ELL student that was not certified to teach ELL students and not approved by the School Board to teach until February 11, 2020.** The District acknowledges this finding and would like to seek additional guidance from the Department of Education. Corrective Action Plan - the District will review the procedures and work to ensure out of field teachers are approved to teach by the appropriate governing board. Corrective Action Plan- Human Resources staff will continue to work with technical resources to improve the reporting of out of field teachers in a timely manner.

(Ref. 39271 & 442270) Finding 24 & 25 noted. **One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points, and one teacher had earned 60 of the 300 in service training points in ESOL strategies as required in the in service timeline.** The District agrees with this finding and has corrected this process at the school level. Corrective Action Plan- Human Resources staff will continue to work with technical resources to improve the reporting of out of field teachers in a timely manner.

(Ref. 25371 & 25372) Finding 15 noted. **Two teachers did not hold a valid Florida teaching certificate,** The District acknowledges this finding and would like to seek additional guidance from the Department of Education. Corrective Action Plan - The Human Resources staff will continue to work with technical resources related to on-boarding of staff.

Student Course Schedules Incorrectly Reported

(Ref. 24101) Finding 5 noted. The District agrees with this finding and will review our procedures and work to ensure student minutes for FEFP funding are reported in alignment with the school's bell schedule. Schools will receive Master Schedule training that includes instruction on entering bell schedules and instructional minutes.

Hernando Virtual Instruction

(Ref. 700601) Finding 27 noted. **Three virtual education students were incorrectly reported for courses that were not completed during the 180 day school year.** The District agrees with this finding and will review our procedures to ensure virtual students are actively enrolled and are reported under the correct FEFP program.

Attendance Records

(Ref. 801501) Finding 29 noted. **Attendance records for students were not signed, dated, and retained by the school.** The District acknowledges this finding and would like to seek additional guidance from the Department of Education. Corrective Actions Taken- Procedures have been put in place to ensure attendance records are kept and retained. The data entry clerk provided training on how to take attendance in Skyward to two certified teachers. The data entry clerk prints weekly attendance reports. The certified teachers will sign and date the attendance reports. The attendance reports are kept in a file in the data entry clerk's office.

Student Transportation

(Ref. 51, 52, 53) Findings 1, 2, & 3 noted. **Student ridership for thirteen students were incorrectly reported.** The District agrees with this finding and the Transportation Department will ensure ridership classification for transported students will be supported by the appropriate documentation. Additionally, the District will enhance coordination between District Office staff and the Transportation Department. Corrective Action Plan- the District will work with our Technology Department and the Student Data Quality Coordinator to create a coding system to identify student categories and eligible ridership.

(Ref. 54) Finding 4 noted. **Five bus driver reports were not signed and dated by bus drivers attesting to 742 student's ridership.** The District acknowledges this finding and would like to seek additional guidance from the Department of Education. Corrective Actions Taken- District Transportation has created procedures for all bus drivers to include signature verification of student ridership. All bus drivers, including the charter school driver, will be trained on procedures to ensure proper documentation of student ridership.

It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.

(Ref. 55, 56, 57, 58) Findings 5 – 8 noted. **Student ridership for 16 students were incorrectly reported during the applicable reporting survey periods.** The District agrees with this finding. Corrective Action Plan- District Transportation will work with our Technology Department and the Student Data Quality Coordinator to create a coding system to identify student categories and eligible ridership.

(Ref. 59) Finding 9 noted. **Sufficient documentation was not maintained to support 30 students for Hazardous Walking ridership.** The District agrees with the finding and has updated Hazardous Walking procedures to ensure proper documentation of student ridership.

If further information is required, please contact Joyce McIntyre, the Director of Finance and Purchasing at 352-797-7070 ext. 438.

Sincerely,



John Stratton, Superintendent of Schools
Linda K. Prescott, School Board Chair
Heather Martin, Assistant Superintendent of Business and Support Operations
Gina Michalicka, Assistant Superintendent of Teaching & Learning
Lisa Becker, Executive Director of Business Services

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