

Report No. 2022-030

October 2021

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**OSCEOLA 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, Dr. Debra Pace served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Teresa "Terry" Castillo	1
Kelvin Soto, Chair from 11-19-19 Vice Chair through 11-18-19	2
Tim Weisheyer, Vice Chair from 11-19-19	3
Clarence Thacker, Chair through 11-18-19	4
Ricky Booth	5

The team leader was Bernice Rivas, and 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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**OSCEOLA COUNTY DISTRICT SCHOOL BOARD
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OSCEOLA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and ESE Support Levels 4 and 5, the Osceola 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:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 43 of the 186 teachers in our test. Eighty-nine (48 percent) of the 186 teachers in our test taught at charter schools and 33 (77 percent) of the 43 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 47 of the 371 students in our ESOL test and 11 of the 67 students in our ESE Support Levels 4 and 5 test. Of the 371 students in our ESOL test, 218 (59 percent) attended charter schools and 39 (83 percent) of the 47 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 55 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.3364 (.9188 applicable to District schools other than charter schools and 3.4176 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 47.9266 (31.6408 applicable to District schools other than charter schools and 16.2858 applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 450 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 \$205,101 (negative 47.9266 times \$4,279.49), of which \$135,406 is applicable to District schools other than charter schools and \$69,695 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 Osceola 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 Osceola 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 52 schools other than charter schools, 25 charter schools, 1 virtual charter school, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$292.1 million was provided through the FEFP to the District for the District-reported 69,378.34 unweighted FTE as recalibrated, which included 15,351.99 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 \$12.1 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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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 Osceola 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 teachers and 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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Osceola 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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages 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
October 15, 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 Osceola County District School Board (District) reported to the DOE 69,378.34 unweighted FTE as recalibrated, which included 15,351.99 unweighted FTE as recalibrated for charter schools, at 52 District schools other than charter schools, 25 charter schools, 1 virtual charter school, 1 cost center, 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 (82) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (17,711) 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 47 of the 371 students in our ESOL test³ and 11 of the 67 students in our ESE Support Levels 4 and 5 test.⁴ Of the 371 students in our ESOL test, 218 (59 percent) attended charter schools and 39 (83 percent) of the 47 students with exceptions attended charter schools. None of the 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	80	15	13,763	190	13	47,746.9700	146.8516	122.8397
Basic with ESE Services	80	15	2,184	112	6	10,885.8400	91.1428	3.8733
ESOL	78	15	1,683	371	47	8,550.2900	246.1765	(122.5054)
ESE Support Levels 4 and 5	50	6	81	67	11	537.0400	60.3535	(8.5440)
Career Education 9-12	20	0	0	0	0	1,658.2000	.0000	.0000
All Programs	82	15	<u>17,711</u>	<u>740</u>	<u>77</u>	<u>69,378.3400</u>	<u>544.5244</u>	<u>(4.3364)</u>

³ For ESOL, the material noncompliance is composed of Findings 1, 2, 3, 11, 19, 20, 21, 27, 28, 33, 34, 37, 40, 45, 46, 48, 51, 52, and 53 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 8, 9, 12, 13, 14, 15, and 49 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (657, of which 373 are applicable to District schools other than charter schools and 284 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 43 of the 186 teachers in our test.⁵ Eighty-nine (48 percent) of the 186 teachers in our test taught at charter schools and 33 (77 percent) of the 43 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁵ For teachers, the material noncompliance is composed of Findings 6, 7, 10, 16, 17, 18, 22, 23, 24, 25, 26, 29, 30, 31, 32, 35, 36, 41, 42, 43, 44 and 54 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.5272	1.120	.5905
102 Basic 4-8	7.2152	1.000	7.2152
103 Basic 9-12	27.2916	1.005	27.4281
111 Grades K-3 with ESE Services	1.1176	1.120	1.2517
112 Grades 4-8 with ESE Services	2.0000	1.000	2.0000
113 Grades 9-12 with ESE Services	1.3436	1.005	1.3503
130 ESOL	(31.8700)	1.181	(37.6385)
254 ESE Support Level 4	(7.1268)	3.637	(25.9202)
255 ESE Support Level 5	(1.4172)	5.587	(7.9179)
Subtotal	(.9188)		(31.6408)

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	28.9528	1.120	32.4271
102 Basic 4-8	45.7653	1.000	45.7653
103 Basic 9-12	13.0876	1.005	13.1530
113 Grades 9-12 with ESE Services	(.5879)	1.005	(.5908)
130 ESOL	(90.6354)	1.181	(107.0404)
Subtotal	(3.4176)		(16.2858)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	29.4800	1.120	33.0176
102 Basic 4-8	52.9805	1.000	52.9805
103 Basic 9-12	40.3792	1.005	40.5811
111 Grades K-3 with ESE Services	1.1176	1.120	1.2517
112 Grades 4-8 with ESE Services	2.0000	1.000	2.0000
113 Grades 9-12 with ESE Services	.7557	1.005	.7595
130 ESOL	(122.5054)	1.181	(144.6789)
254 ESE Support Level 4	(7.1268)	3.637	(25.9202)
255 ESE Support Level 5	(1.4172)	5.587	(7.9179)
Total	(4.3364)		(47.9266)

- 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>#0005</u>	<u>#0043</u>	<u>#0091</u>	
101 Basic K-3	.....	.5272	.....	.5272
102 Basic 4-8	.....	.....	6.8061	6.8061
103 Basic 9-12	27.3328	.....	.....	27.3328
111 Grades K-3 with ESE Services	.....	1.1176	.....	1.1176
112 Grades 4-8 with ESE Services	.....	.....	2.0000	2.0000
113 Grades 9-12 with ESE Services	.4998	.....	.....	.4998
130 ESOL	(27.4654)	(.5272)	(3.3481)	(31.3407)
254 ESE Support Level 4	(.4998)	(.6174)	(5.9578)	(7.0750)
255 ESE Support Level 5	.....	<u>(.5002)</u>	.....	<u>(.5002)</u>
Total	<u>(.1326)</u>	<u>.0000</u>	<u>(.4998)</u>	<u>(.6324)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0111</u>	<u>#0152*</u>	<u>#0162*</u>	<u>#0184*</u>	
101	.5272	.....	.....	.....	4.0002	4.5274
102	6.8061	.0518	14.0752	.5707	10.6518	32.1556
103	27.3328	.....	10.8508	.0767	.....	38.2603
111	1.1176	.....	.....	.....	.....	1.1176
112	2.0000	.....	.....	.....	.....	2.0000
113	.4998	.....	.....	.....	.....	.4998
130	(31.3407)	.....	(24.9260)	(.6474)	(14.6520)	(71.5661)
254	(7.0750)	(.0518)	.....	.....	.....	(7.1268)
255	<u>(.5002)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5002)</u>
Total	<u>(.6324)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6324)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0191*</u>	<u>#0272</u>	<u>#0863*</u>	<u>#0866*</u>	
101	4.5274	5.4013	.....	18.6651	.8862	29.4800
102	32.1556	4.9738	.3573	13.2944	2.1994	52.9805
103	38.2603	.....	.....	.....	.....	38.2603
111	1.1176	.....	.....	.....	.....	1.1176
112	2.0000	.....	.....	.....	.....	2.0000
113	.4998	.....	.....	.....	.....	.4998
130	(71.5661)	(10.3751)	(.3573)	(31.9595)	(3.0856)	(117.3436)
254	(7.1268)	.....	.....	.....	.....	(7.1268)
255	<u>(.5002)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5002)</u>
Total	<u>(.6324)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6324)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0921</u>	<u>#0959*</u>	<u>#7004</u>	<u>Total</u>
101	29.4800	.....	.....	.....	29.4800
102	52.9805	.....	.....	.....	52.9805
103	38.2603	.1720	2.1601	(.2132)	40.3792
111	1.1176	.....	.....	.....	1.1176
112	2.0000	.....	.....	.....	2.0000
113	.4998	.9170	(.5879)	(.0732)	.7557
130	(117.3436)	(.1720)	(4.9898)	.....	(122.5054)
254	(7.1268)	.....	.....	.....	(7.1268)
255	<u>(.5002)</u>	<u>(.9170)</u>	<u>.....</u>	<u>.....</u>	<u>(1.4172)</u>
Total	<u>(.6324)</u>	<u>.0000</u>	<u>(3.4176)</u>	<u>(.2864)</u>	<u>(4.3364)</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

Osceola 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.

Tohopekalgiga High School (#0005)

1. [Ref. 501] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.6171	
130 ESOL	<u>(.6171)</u>	.0000

2. [Ref. 502] ELL Committees for two ELL 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. In addition, one student's English language proficiency was not timely assessed. We propose the following adjustment:

103 Basic 9-12	.7854	
130 ESOL	<u>(.7854)</u>	.0000

3. [Ref. 503] One ELL student was assessed English language proficient, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tohopekaliga High School (#0005) (Continued)

4. [Ref. 504] 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	.4998	
254 ESE Support Level 4	(.4998)	.0000

5. [Ref. 506] Our review of FTE reported in the June 2019 reporting survey period disclosed that one course was incorrectly reported for one Basic student (not in our test) based on the student passing the end-of-course assessment related to the course. School records indicated that the student was previously enrolled in the course; consequently, the course should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1326)	(.1326)
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6. [Ref. 571/72/74/76] The parents of ELL students taught by four out-of-field teachers were not notified of the teachers' out-of-field status in Math (Ref. 571), ESOL (Ref. 572/574), and English (Ref. 574/576). We propose the following adjustments:

<u>Ref. 571</u>		
103 Basic 9-12	1.8646	
130 ESOL	(1.8646)	.0000

<u>Ref. 572</u>		
103 Basic 9-12	1.4280	
130 ESOL	(1.4280)	.0000

<u>Ref. 574</u>		
103 Basic 9-12	16.4166	
130 ESOL	(16.4166)	.0000

<u>Ref. 576</u>		
103 Basic 9-12	3.6583	
130 ESOL	(3.6583)	.0000

7. [Ref. 573/75] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Business Education (Ref. 573) or Athletic Coaching (Ref. 575) but taught courses that required certification in Math. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 573</u>		
103 Basic 9-12	2.0696	
130 ESOL	(2.0696)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tohopekaliga High School (#0005) (Continued)

Ref. 575

103 Basic 9-12

.0546

130 ESOL

(.0546)

.0000

(.1326)

Narcoossee Elementary School (#0043)

8. [Ref. 4302] The *Matrix of Services* form for one ESE student was not completed until June 14, 2020, which was after February 2020 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services

.5002

255 ESE Support Level 4

(.5002)

.0000

9. [Ref. 4303] The *Matrix of Services* form for one PK ESE student incorrectly included three special considerations points. The points were designated for PK students reported for less than .5000 FTE; however, the student was reported for more than .5000 FTE. We propose the following adjustment:

111 Grades K-3 with ESE Services

.6174

254 ESE Support Level 4

(.6174)

.0000

10. [Ref. 4371] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3

.5272

130 ESOL

(.5272)

.0000

.0000

Denn John Middle School (#0091)

11. [Ref. 9101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8

.7140

130 ESOL

(.7140)

.0000

Findings

Denn John Middle School (#0091) (Continued)

12. [Ref. 9102] Four ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

13. [Ref. 9103] The IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

14. [Ref. 9104] One ESE student was not in attendance during the reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.4998)</u>	(.4998)
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15. [Ref. 9105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We also noted the student's IEP did not include the required professional participants as only one participant was evidenced on the IEP. We propose the following adjustment:

102 Basic 4-8	.4972	
254 ESE Support Level 4	<u>(.4972)</u>	.0000

16. [Ref. 9171] Our testing of teacher qualifications disclosed that one teacher was not properly certified as instructional personnel. School records demonstrated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members assigned the
(*Finding Continues on Next Page*)

Findings

Denn John Middle School (#0091) (Continued)

professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

In addition, School records demonstrated that the teacher held certification in ESE and was approved by the School Board to teach out of field in Elementary Education and ESOL in the prior school year. However, the teacher taught several courses during the 2019-20 school year that required certification in Elementary Education and ESE, but had earned none of the college credit or the equivalent towards the certification in Elementary Education required by SBE Rule 6A-1.0503(3)(b)1., FAC, and the teacher’s in-service training timeline.

Since the teacher was providing direct instructional services and was not properly certified, we propose the following adjustment:

102 Basic 4-8	2.4606	
254 ESE Support Level 4	<u>(2.4606)</u>	.0000

17. [Ref. 9172] One teacher was approved by the School Board to teach Reading out of field in the prior school year; however, District records did not demonstrate that the teacher had earned the required college credit or in-service training points towards the out-of-field assignment required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.6341	
130 ESOL	<u>(2.6341)</u>	<u>.0000</u>
		<u>(.4998)</u>

Findings

St. Cloud Elementary School (#0111)

18. [Ref. 11171] 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 a course 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:

102 Basic 4-8	.0518	
254 ESE Support Level 4	<u>(.0518)</u>	<u>.0000</u>
		<u>.0000</u>

Four Corners Upper School (#0152) Charter School

19. [Ref. 15201] Six ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.8907	
103 Basic 9-12	.5674	
130 ESOL	<u>(2.4581)</u>	<u>.0000</u>

20. [Ref. 15202] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.7304	
103 Basic 9-12	.5956	
130 ESOL	<u>(1.3260)</u>	<u>.0000</u>

21. [Ref. 15203] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3652	
130 ESOL	<u>(.3652)</u>	<u>.0000</u>

22. [Ref. 15271/72/74/75/76/78] Our testing of teacher qualifications disclosed that six teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as permanent substitutes (Ref. 15271/72/74/76) *(Finding Continues on Next Page)*

Findings

Four Corners Upper School (#0152) Charter School (Continued)

or daily substitutes (Ref. 15275/78); however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), 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 functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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. 15271</u>		
102 Basic 4-8	4.7868	
130 ESOL	<u>(4.7868)</u>	.0000
 <u>Ref. 15272</u>		
103 Basic 9-12	3.2862	
130 ESOL	<u>(3.2862)</u>	.0000
 <u>Ref. 15274</u>		
103 Basic 9-12	1.2586	
130 ESOL	<u>(1.2586)</u>	.0000
 <u>Ref. 15275</u>		
102 Basic 4-8	2.2304	
103 Basic 9-12	.0674	
130 ESOL	<u>(2.2978)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Four Corners Upper School (#0152) Charter School (Continued)

<u>Ref. 15276</u>		
102 Basic 4-8	4.0717	
130 ESOL	<u>(4.0717)</u>	.0000

<u>Ref. 15278</u>		
103 Basic 9-12	1.8321	
130 ESOL	<u>(1.8321)</u>	.0000

23. [Ref. 15277] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach during the October 2019 reporting survey period. We propose the following adjustment:

<u>Ref. 15277</u>		
103 Basic 9-12	1.6302	
130 ESOL	<u>(1.6302)</u>	.0000

24. [Ref.15279] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Middle Grades English but taught a course that required certification in English (Grades 9-12). We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

<u>Ref. 15279</u>		
103 Basic 9-12	1.6133	
130 ESOL	<u>(1.6133)</u>	.0000
		<u>.0000</u>

St. Cloud Preparatory Academy (#0162) Charter School

25. [Ref. 16271/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field (Ref. 16272) or were not approved to teach out of field until January 14, 2020, (Ref. 16271) which was after the October 2019 reporting survey period. We also noted that the students’ parents were not notified of the teachers’ out-of-field status (Ref. 16272) or were not notified until January 17, 2020, (Ref. 16271) which was after the October 2019 reporting survey period. We propose the following adjustments:

<u>Ref. 16271</u>		
102 Basic 4-8	.5707	
130 ESOL	<u>(.5707)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

St. Cloud Preparatory Academy (#0162) Charter School (Continued)

<u>Ref. 16272</u>		
103 Basic 9-12	.0767	
130 ESOL	<u>(.0767)</u>	<u>.0000</u>
		<u>.0000</u>

Bridgeprep Academy Osceola County (#0184) Charter School

26. [Ref. 18480] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Music but taught a course that required certification in English and ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher was approved by the Charter School Board to teach out of field in Spanish in a prior year but had earned none of the six college credits or equivalent toward certification required by SBE Rule 6A-1.0503(3)(b)1, FAC. Since the students were adjusted in Finding 27 (Ref. 18401), we present this disclosure finding with no proposed adjustment. .0000

27. [Ref. 18401] The English language proficiency of three ELL students was not assessed and ELL Committees were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	1.1604	
130 ESOL	<u>(1.1604)</u>	.0000

28. [Ref. 18402] One ELL student was assessed English language proficient, and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8028	
130 ESOL	<u>(.8028)</u>	.0000

29. [Ref. 18471/78/81] Our testing of teacher qualifications disclosed that three teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for 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 vacancy providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

Bridgeprep Academy Osceola County (#0184) Charter School (Continued)

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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 certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 18471</u>		
102 Basic 4-8	1.4487	
130 ESOL	<u>(1.4487)</u>	.0000
<u>Ref. 18478</u>		
102 Basic 4-8	1.3944	
130 ESOL	<u>(1.3944)</u>	.0000
<u>Ref. 18481</u>		
102 Basic 4-8	1.0176	
130 ESOL	<u>(1.0176)</u>	.0000

30. [Ref. 18472] One teacher was not properly certified and was not approved by the Charter School Board to teach out-of-field. The teacher held certification in Social Science but taught courses that required certification in Reading, English, and ESOL. We also noted that the letter notifying the students' parents of the teacher's out-of-field status did not indicate the teacher's out-of-field subject areas. We propose the following adjustment:

102 Basic 4-8	1.5660	
130 ESOL	<u>(1.5660)</u>	.0000

Findings

Bridgeprep Academy Osceola County (#0184) Charter School (Continued)

31. [Ref. 18473] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	1.2240	
130 ESOL	<u>(1.2240)</u>	.0000

32. [Ref. 18474/75/76/77/79] The parents of students taught by five out-of-field teachers were not notified of the teachers' out-of-field status (Ref. 18475/77/79) or were not notified until after the October 2019 reporting survey period (Ref. 18474/76). In addition, three teachers were not approved by the Charter School Board to teach out of field in English and ESOL (Ref. 18475/79) or Elementary Education (Ref. 18477). We propose the following adjustments:

<u>Ref. 18474</u>		
101 Basic K-3	1.2828	
130 ESOL	<u>(1.2828)</u>	.0000

<u>Ref. 18475</u>		
102 Basic 4-8	.2952	
130 ESOL	<u>(.2952)</u>	.0000

<u>Ref. 18476</u>		
101 Basic K-3	1.4934	
130 ESOL	<u>(1.4934)</u>	.0000

<u>Ref. 18477</u>		
102 Basic 4-8	.9558	
130 ESOL	<u>(.9558)</u>	.0000

<u>Ref. 18479</u>		
102 Basic 4-8	2.0109	
130 ESOL	<u>(2.0109)</u>	.0000

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Renaissance Charter School at Boggy Creek (#0191)

33. [Ref. 19101] Three ELL students were assessed English language proficient and ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Boggy Creek (#0191) (Continued)

101 Basic K-3	.8464	
102 Basic 4-8	1.7188	
130 ESOL	<u>(2.5652)</u>	.0000

34. [Ref. 19102] ELL Committees for two ELL students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4309	
102 Basic 4-8	.8860	
130 ESOL	<u>(1.3169)</u>	.0000

35. [Ref. 19171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a permanent substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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 teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	4.1240	
130 ESOL	<u>(4.1240)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Boggy Creek (#0191) (Continued)

36. [Ref. 19172] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	2.3690	
130 ESOL	<u>(2.3690)</u>	<u>.0000</u>
		<u>.0000</u>

St. Cloud Middle School (#0272)

37. [Ref. 27201] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3573	
130 ESOL	<u>(.3573)</u>	<u>.0000</u>
		<u>.0000</u>

New Dimensions High School (#0853) Charter School

38. [Ref. 85301] Several students' course schedules were incorrectly reported. The School's daily instructional and bell schedules supported a varying number of 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 daily instructional and bell schedules. We noted differences ranging from 435 to 870 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 instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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39. [Ref. 85302] Our examination of the School's attendance records disclosed that contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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Findings

Four Corners Charter School (#0863)

40. [Ref. 86301] One ELL student was assessed English language proficient, and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.8466	
130 ESOL	<u>(.8466)</u>	.0000

41. [Ref. 86371] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Physical Education but taught courses that required certification in Elementary Education. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in Elementary Education and ESOL. In addition, the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8190	
130 ESOL	<u>(.8190)</u>	.0000

42. [Ref. 86372] The parents of ELL students taught by one out-of-field permanent substitute teacher were not notified of the teacher’s out-of-field status in Elementary Education until January 24, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4956	
130 ESOL	<u>(.4956)</u>	.0000

43. [Ref. 86373] One teacher taught a Primary Language Arts course that included ELL students but had earned only 60 of the 120 in-service training points in ESOL strategies required by SPE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic K-3	.8384	
130 ESOL	<u>(.8384)</u>	.0000

44. [Ref. 86374/75/76/77/78/79] Our testing of teacher qualifications disclosed that six teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as permanent substitutes; however, our review of the *(Finding Continues on Next Page)*

Findings

Four Corners Charter School (#0863) (Continued)

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 functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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 certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 86374</u>		
101 Basic K-3	6.2460	
130 ESOL	<u>(6.2460)</u>	.0000
 <u>Ref. 86375</u>		
101 Basic K-3	4.9344	
130 ESOL	<u>(4.9344)</u>	.0000
 <u>Ref. 86376</u>		
101 Basic K-3	5.3235	
130 ESOL	<u>(5.3235)</u>	.0000
 <u>Ref. 86377</u>		
102 Basic 4-8	3.3216	
130 ESOL	<u>(3.3216)</u>	.0000
 <u>Ref. 86378</u>		
102 Basic 4-8	7.0584	
130 ESOL	<u>(7.0584)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Four Corners Charter School (#0863) (Continued)

<u>Ref. 86379</u>		
102 Basic 4-8	2.0760	
130 ESOL	<u>(2.0760)</u>	<u>.0000</u>
		<u>.0000</u>

Kissimmee Charter Academy (#0866)

45. [Ref. 86601] ELL Committees convened for three ELL students to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS; however, the students' English language proficiency assessments considered in the determination of the students' continued placements were more than 1 year old. In addition, the ELL Committee for one student was not timely. We propose the following adjustment:

101 Basic K-3	.8862	
102 Basic 4-8	1.6032	
130 ESOL	<u>(2.4894)</u>	.0000

46. [Ref. 86603] One ELL student was assessed English language proficient, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.5962	
130 ESOL	<u>(.5962)</u>	<u>.0000</u>
		<u>.0000</u>

Osceola County School for the Arts (#0921)

47. [Ref. 92101] Several students' course schedules were incorrectly reported. The School's daily instructional and bell schedules supported a varying number of 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 daily instructional and bell schedules. We noted differences ranging from 170 to 905 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 instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

.0000

Findings

Osceola County School for the Arts (#0921) (Continued)

48. [Ref. 92102] One ELL student was assessed English language proficient, and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.1720	
130 ESOL	<u>(.1720)</u>	.0000

49. [Ref. 92104] 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’s on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.9170	
255 ESE Support Level 5	<u>(.9170)</u>	.0000
		<u>.0000</u>

Main Street High School (#0959) Charter School

50. [Ref. 95904] Student attendance taken by the teachers was entered into the School’s fully automated and electronic system (Maestro Student Information System [MAESTRO SIS]) and entered daily into the District’s student information system (FOCUS). SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10, require specific system criteria to be met.

We noted the following:

- MAESTRO SIS did not include a sign-on indicator to ensure that attendance was being taken regularly and to facilitate monitoring of exception reports by responsible School administrators.
- There was no evidence that MAESTRO SIS generated a daily log that included sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted.
- There was no evidence to support that period-by-period attendance for students in Grades 9-12 had been recorded for the specific subject areas of instruction for which the students received credit. School management stated that students are assigned to one classroom daily and work at their own pace on Eschoolware Learning, a computer-based learning platform, for most of their coursework.

(Finding Continues on Next Page)

Findings

Main Street High School (#0959) Charter School (Continued)

These recordkeeping deficiencies existed throughout the 2019-20 school year and increased the likelihood of erroneous reporting of student attendance. However, because the School also maintained manual attendance records, and we were able to verify attendance for at least 1 day of the 11-day reporting survey period for all of the students included in our test, we present this disclosure finding with no proposed adjustment.

.0000

51. [Ref. 95901] ELL Committees for three ELL students were not convened by October 1 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the FTE reported for two of these students was overreported as described in Finding 53 (Ref. 95903). We propose the following adjustment:

103 Basic 9-12	1.3670	
130 ESOL	<u>(1.3670)</u>	.0000

52. [Ref. 95902] ELL Committees for two ELL students were not convened within 30 school days prior to each student’s DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that the parents of the students were not notified of their child’s placement in the ESOL Program until after the October 2019 reporting survey period. In addition, the FTE reported for the students was overreported as described in Finding 53 (Ref. 95903). We propose the following adjustment:

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

53. [Ref. 95903] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule-6A-1.045111, FAC; and the *FTE General Instructions 2019-20*, page 1. Specifically, we noted that students’ schedules included 2 days that the School was closed due to inclement weather. As the District did not obtain a waiver, the School overreported the FTE for 318 students (11 students were in our Basic test, 4 students were in our Basic with ESE Services test, and 16 students were in our ESOL test). Our recalculation of the FTE and hours of instruction disclosed that only 890 hours of the required 900 hours of instruction (or .9889 total FTE) were provided for the 2019-20 school year. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Main Street High School (#0959) Charter School (Continued)

103 Basic 9-12	(2.1484)	
113 Grades 9-12 with ESE Services	(.5879)	
130 ESOL	<u>(.6813)</u>	(3.4176)

54. [Ref. 95971] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Biology and General Science but taught a course that required certification in Chemistry. We also noted that the students’ parents were not notified of the teacher’s out-of-field status and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.9415	
130 ESOL	<u>(1.9415)</u>	.0000
		<u>(3.4176)</u>

Osceola Virtual Franchise (Secondary) (#7004)

55. [Ref. 700401] Four virtual education students, (two students in our Basic test and two students in our Basic with ESE Services test), were incorrectly reported for courses that were not completed during the 180-day school year. The courses were only reported during the June 2020 reporting survey period based on the students’ successful completion of the courses after the last day of the 180-day school year; however, 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	(.2132)	
113 Grades 9-12 with ESE Services	<u>(.0732)</u>	(.2864)
		<u>(.2864)</u>

Proposed Net Adjustment

(4.3364)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Osceola County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (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) students assessed as English language proficient are either exited from the ESOL Program or ELL Committee documentation is available and clearly indicates when the meeting took place and what criteria were used to support the students' continued ESOL placements; (4) parents of the students are timely notified of their child's ESOL placement; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared, properly completed, and maintained in the students' files; (6) IEP meetings include the required participants and IEPs are maintained in the students' files; (7) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (8) students in the Hospital and Homebound Program are reported in the appropriate FEFP Programs for the scheduled instructional time as supported by the students' IEPs; (9) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (10) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (11) students enrolled in virtual education courses after the February reporting survey complete the course by the end of the 180-day school year; (12) students are not funded for end-of-course assessments if the students were previously enrolled in the courses; (13) only students who are in membership and are in attendance at least 1 day during the survey period are reported for FEFP funding; (14) 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 or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (15) out-of-field teachers earn in-service training points or the required college credits required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Osceola 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 Osceola 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 Osceola 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 52 schools other than charter schools, 25 charter schools, 1 cost center, 1 virtual charter school, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$292.1 million was provided through the FEFP to the District for the District-reported 69,378.34 unweighted FTE as recalibrated, which included 15,351.99 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, 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*

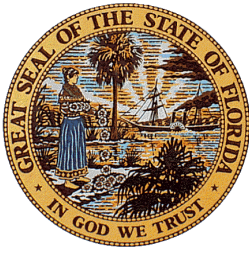
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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. Tohopekaliga High School	1 through 7
2. Narcoossee Elementary School	8 through 10
3. Denn John Middle School	11 through 17
4. St. Cloud Elementary School	18
5. Four Corners Upper School*	19 through 24
6. St. Cloud Preparatory Academy*	25
7. Bridgeprep Academy Osceola County*	26 through 32
8. Renaissance Charter School at Boggy Creek*	33 through 36
9. St. Cloud Middle School	37
10. New Dimensions High School*	38 and 39
11. Four Corners Charter School*	40 through 44
12. Kissimmee Charter Academy*	45 and 46
13. Osceola County School for the Arts	47 through 49
14. Main Street High School*	50 through 54
15. Osceola Virtual Franchise (Secondary)	55

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Osceola 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 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

In our opinion, the Osceola County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 15, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Osceola 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 (637) 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 (49,763) 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	25
Hazardous Walking	584
IDEA – PK through Grade 12, Weighted	2,797
All Other FEFP Eligible Students	<u>46,357</u>
Total	<u>49,763</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was understated.	15	-	-
Our tests included 344 of the 49,763 students reported as being transported by the District.	-	27	(12)
In conjunction with our general tests of student transportation we identified certain issues related to 499 additional students.	-	<u>499</u>	<u>(438)</u>
Total	<u>15</u>	<u>526</u>	<u>(450)</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

Osceola 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*.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁶ reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 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. 65] The number of DIT for 49,763 students was incorrectly reported. The students were reported for 84 and 94 DIT in the October 2019 and February 2020 reporting surveys, rather than 88 and 90 DIT, in the respective surveys, in accordance with the District's instructional calendar. We propose the following adjustments:

October 2019 Survey

88 Days in Term

Teenage Parents and Infants	14
Hazardous Walking	317
IDEA - PK through Grade 12, Weighted	1,286
All Other FEFP Eligible Students	23,024

84 Days in Term

Teenage Parents and Infants	(14)
Hazardous Walking	(317)
IDEA - PK through Grade 12, Weighted	(1,286)
All Other FEFP Eligible Students	(23,024)

⁶ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2020 Survey

90 Days in Term

Teenage Parents and Infants	11
Hazardous Walking	267
IDEA - PK through Grade 12, Weighted	1,511
All Other FEFP Eligible Students	23,333

94 Days in Term

Teenage Parents and Infants	(11)	
Hazardous Walking	(267)	
IDEA - PK through Grade 12, Weighted	(1,511)	
All Other FEFP Eligible Students	<u>(23,333)</u>	0

2. [Ref. 51] Our general tests disclosed that 13 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. We determined that 4 students were eligible to be reported in the IDEA - PK through Grade 12, Weighted ridership category and 6 students were eligible to be reported in All Other FEFP Eligible Students ridership category. The remaining 3 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

88 Days in Term

Hazardous Walking	(11)
IDEA - PK through Grade 12, Weighted	4
All Other FEFP Eligible Students	4

February 2020 Survey

90 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>2</u>	(3)

3. [Ref. 52] Our general tests disclosed that 70 PK students (1 student was in our test) were incorrectly reported in All Other FEFP Eligible Students ridership category. Three students were eligible to be reported in the Teenage Parents and Infants ridership category. District records did not evidence that the remaining 67 students were students with disabilities under the IDEA or children of students enrolled in a Teen Parent Program, consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2019 Survey		
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(38)	
February 2020 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	3	
All Other FEFP Eligible Students	<u>(32)</u>	(67)

4. [Ref. 53] Our general tests disclosed that six students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in Home Education (2 students) or the John M. McKay Scholarship for Students with Disabilities Program (4 students), which did not require transportation services during the survey periods. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey		
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(5)	
February 2020 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(6)

5. [Ref. 54] Our general tests disclosed that 24 PK students were incorrectly reported in the Non-FEFP Fundable PK through Grade 12 Students ridership category. District records evidenced that the students were classified as students with disabilities under the IDEA and the students' IEPs authorized weighted transportation services. Therefore, the students should have been reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

October 2019 Survey		
<u>88 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	21	
February 2020 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>3</u>	24

6. [Ref. 55] The number of buses in operation was understated by 15 buses due to data entry errors and incorrectly reporting bus numbers under two common identifiers.
(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

Ref. 60

October 2019 Survey

88 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>(5)</u>	(7)

9. [Ref. 59] Documentation was not available to support the reporting of one student in our test in the Teenage Parents and Infants ridership category; however, the student lived more than 2 miles from their assigned school and was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2019 Survey

88 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

10. [Ref. 61] Eleven students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2019 Survey

88 Days in Term

Hazardous Walking	(3)	
All Other FEFP Eligible Students	3	

February 2020 Survey

90 Days in Term

Hazardous Walking	(8)	
All Other FEFP Eligible Students	<u>8</u>	0

11. [Ref. 62] Four students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. Two students were eligible to be reported in the All Other FEFP Eligible Students ridership category, one student was eligible to be reported in the Hazardous Walking ridership category, and one student was not otherwise eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
October 2019 Survey		
<u>88 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
February 2020 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	1	
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>1</u>	(1)
12. [Ref. 63] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
February 2020 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)
13. [Ref. 64] Our general tests of students utilizing city buses as a means of conveyance disclosed that four students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Two students lived less than 2 miles from their assigned schools, we were unable to trace the bus pass number listed on the School's <i>Public Transportation Ridership Verification Form</i> to a valid invoice for one student, and there was no documentation that supported a bus pass was issued to one student. We propose the following adjustments:		
October 2019 Survey		
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(3)	
February 2020 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(4)</u>
Proposed Net Adjustment		<u>(450)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Osceola County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) only eligible students in grades kindergarten through 6 attending an elementary school are reported in the Hazardous Walking ridership category; (3) 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; (4) students enrolled in a McKay Scholarship or Home Education Program are not reported for State transportation funding; (5) the number of DIT and the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (6) only those students who are documented as enrolled in school during the FTE membership survey period and 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; (7) only eligible students are reported in the Teenage Parents and Infants ridership category; (8) only students who live less than two miles from their assigned school and whose path to school crosses an approved hazardous walking area are reported in the Hazardous Walking ridership category; (9) only students whose IEPs document one of the five criteria required for weighted classification are reported in the weighted ridership category; (10) 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; and (11) documentation to support student ridership on city buses is retained in readily accessible files.

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 Osceola 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 Osceola County

For the fiscal year ended June 30, 2020, the District received \$12.1 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>
October 2019	316	24,641	1,115
February 2020	<u>321</u>	<u>25,122</u>	<u>1,123</u>
Totals	<u>637</u>	<u>49,763</u>	<u>2,238</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
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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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

817 Bill Beck Boulevard • Kissimmee • Florida 34744-4492 Phone: 407-870-4600 • Fax: 407-870-4010 ■ www.osceolaschools.net

SCHOOL BOARD MEMBERS

District 1- Teresa "Terry" Castillo - Vice Chair
407-577-5022
District 2 - Julius Melendez
321-442-2862
District 3 - Jon Arguello
407-433-9082
District 4- Clarence Thacker - Chair
407-870 -4009
District 5 - Robert Bass
407-870-4009



Superintendent of Schools

Dr. Debra P. Pace

October 15, 2021

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Aileen B. Peterson

Dear Ms. Norman:

The School District of Osceola County, Florida has reviewed the draft audit report of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students, and Student Transportation for the Fiscal Year Ended June 30, 2020.

The report noted audit findings in the areas of Basic and Exceptional Student Education (ESE), Teacher Certification, English for Speakers of Other Languages (ESOL), and student Transportation. The District recognizes the importance of compliance and is committed to continued improvement of our FTE processes. The District will take the following measures to mitigate future concerns:

In the areas of Basic and Exceptional Education, Teacher Certification, ESOL and Career Education, the District will:

- continue its effort in conducting compliance training and on-going technical support to district personnel and school level administrators in the areas of ESOL, ESE, and Teacher Certification to ensure students are accurately identified and reported;
- continue strengthening on-the-job training and conduct self-audits of ESOL student files and reports before FTE Surveys;
- continue inter-departmental collaboration with Information Services to ensure data is accurate and registration procedures are followed;
- continue to thoroughly review ESE Matrix of Services before each FTE survey to ensure they reflect the IEP services in effect during the reporting survey period, students are correctly reported and records are maintained and properly filed;
- continue conducting internal audits, researching and correcting any discrepancies to ensure district records match the Portal to Exceptional Education Resources (PEER);
- continue to carefully review Hospital and Homebound records to ensure the accurate reporting of attendance for students receiving full or part-time services;

Student Achievement- Our Number One Priority

Districtwide Accreditation by the AdvancED Accreditation Commission

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Superintendent of Schools
Dr. Debra P. Pace

Ms. Sherrill F. Norman, CPA
October 15, 2021
Page 2

- continue to ensure that teachers are qualified and scheduled in accordance with their certifications; using a report developed by the Information Services Staff and the current Florida Course Code Directory, the Certification Staff reviews each teacher's course schedule and certification areas to determine if teachers are properly certified or if out of field approval is required;
- continue strengthening our procedures to ensure Out-of-Field Reports are accurate and Board-approved, and the communication with parents is effective and timely;
- continue to train teachers and data entry clerks to ensure attendance is taken daily and attendance procedures are followed and regularly monitored; and
- continue to provide training and on-going technical support to charter school staff to ensure students are accurately identified and reported.

In the area of reporting student ridership in the transportation area, the District will:

- provide necessary training as required to ensure the number of buses in daily operation is accurately reported;
- ensure students are placed in the appropriate ridership categories through an adequate review process and on-going training;
- ensure weighted students are identified based on the criteria required for IDEA classification,
- continue to enhance the integration and validation of data between the student information system and the student transportation management software,
- ensure students are registered and passenger lists are filed in a timely manner, as required, and
- ensure all bus driver reports documenting student ridership are signed and dated by the bus drivers attesting to the validity of the ridership data.

The District does not dispute any findings that are applicable to Osceola District Schools.

We would like to thank you and your staff for your assistance and recommendations.

Sincerely,

A handwritten signature in blue ink, appearing to read "Debra P. Pace".

Dr. Debra P. Pace
Superintendent
The School District of Osceola County, Florida

Student Achievement- Our Number One Priority
Districtwide Accreditation by the AdvancED Accreditation Commission