

Report No. 2022-192

March 2022

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**BAY 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, William V. Husfelt III served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Jerry Register	1
Ginger Littleton <sup>a</sup>	2
Pamela Chapman, Vice Chair	3
Ryan Scott Neves	4
Steven T. Moss, Chair	5

<sup>a</sup> Board Member resigned 12-31-19, and position remained vacant through 6-30-20.

The team leader was Alice Pounds, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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**BAY COUNTY DISTRICT SCHOOL BOARD**  
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# **BAY 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
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Bay 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, or the earning of required in-service training points in ESOL strategies were not met for 37 of the 146 teachers in our test. Eight (5 percent) of the 146 teachers in our test taught at charter schools and 1 (3 percent) of the 37 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Who Attended Charter Schools	Percentage	With Exceptions	Who Attended Charter Schools	Percentage
ESOL	128	6	5%	41	4	10%
ESE Support Levels 4 and 5	139	1	1%	27	1	4%
Career Education 9-12	80	-	NA	46	-	NA
<b>Totals</b>	<b><u>347</u></b>	<b><u>7</u></b>		<b><u>114</u></b>	<b><u>5</u></b>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 44 of the 334 students in our student transportation test, as well as exceptions for 19 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 73 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 52.8366 (38.8078 applicable to District schools other than charter schools and 14.0288 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 125.0999 (108.4692 applicable to District schools other than charter schools and 16.6307 applicable to charter schools). Noncompliance related to student transportation resulted in eight findings and a proposed net adjustment of negative 51 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 \$535,364 (negative 125.0999 times \$4,279.49), of which \$464,193 is applicable to District schools other than charter schools and \$71,171 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 Bay 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 Bay 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 elected Superintendent of Schools. The District had 33 schools other than charter schools, 11 charter schools, 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 \$84.4 million was provided through the FEFP to the District for the District-reported 24,658.30 unweighted FTE as recalibrated, which included 4,973.99 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 survey<sup>1</sup> 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 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 \$3.5 million for student transportation as part of the State funding through the FEFP.

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<sup>1</sup> 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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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 Full-Time Equivalent Student Enrollment

We have examined the Bay 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Bay 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 weaknesses<sup>2</sup> 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

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<sup>2</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
March 23, 2022

# **SCHEDULE A**

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## **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 Bay County District School Board (District) reported to the DOE 24,658.30 unweighted FTE as recalibrated, which included 4,973.99 unweighted FTE as recalibrated for charter schools, at 33 District schools other than charter schools, 11 charter schools, 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 (48) 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 (10,930) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 41 of the 128 students in our ESOL test,<sup>3</sup> 27 of the 139 students in our ESE Support Levels 4 and 5 test,<sup>4</sup> and 46 of the 80 students in our Career Education 9-12 test.<sup>5</sup> Six (5 percent) of the 128 students in our ESOL test attended charter schools and 4 (10 percent) of the 41 students with exceptions attended charter schools. One (1 percent) of the 139 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (4 percent) of the 27 students with exceptions attended charter schools. None of the 80 students in our Career Education 9-12 test attended charter schools.

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<sup>3</sup> For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 9, 11, 12, 13, 14, 18, 19, 31, 32, 38, 39, 40, 45, 50, 67, 69, and 70 on *SCHEDULE D*.

<sup>4</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 5, 6, 15, 20, 26, 27, 28, 36, 37, 46, 47, 51, 52, 53, 54, 55, 66, and 68 on *SCHEDULE D*.

<sup>5</sup> For Career Education 9-12, the material noncompliance is composed of Findings 35, 41, 56, 57, 58, and 59 on *SCHEDULE D*.

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

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>	<b>Exceptions</b>	<b>Population</b>	<b>Test</b>	
Basic	46	15	8,478	155	15	18,400.5600	121.2252	79.9330
Basic with ESE Services	46	15	1,597	95	7	4,418.1600	79.8467	3.5217
ESOL	38	12	465	128	41	620.2500	82.4883	(53.0833)
ESE Support Levels 4 and 5	25	9	231	139	27	643.9800	118.4013	(20.7193)
Career Education 9-12	11	2	<u>159</u>	<u>80</u>	<u>46</u>	<u>575.3500</u>	<u>14.1582</u>	<u>(62.4887)</u>
All Programs	48	15	<u>10,930</u>	<u>597</u>	<u>136</u>	<u>24,658.3000</u>	<u>416.1197</u>	<u>(52.8366)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (448, of which 428 are applicable to District schools other than charter schools and 20 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 37 of the 146 teachers in our test.<sup>6</sup> Eight (5 percent) of the 146 teachers in our test taught at charter schools and 1 (3 percent) of the 37 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.

<sup>6</sup> For teachers, the material noncompliance is composed of Findings 7, 8, 10, 16, 17, 21, 22, 23, 24, 29, 33, 34, 42, 43, 44, 49, 61, 62, 63, 64, and 71 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	12.1737	1.120	13.6345
102 Basic 4-8	4.9752	1.000	4.9752
103 Basic 9-12	72.7821	1.005	73.1460
111 Grades K-3 with ESE Services	2.0762	1.120	2.3253
112 Grades 4-8 with ESE Services	(3.0232)	1.000	(3.0232)
113 Grades 9-12 with ESE Services	6.6181	1.005	6.6512
130 ESOL	(51.7004)	1.181	(61.0582)
254 ESE Support Level 4	(15.7204)	3.637	(57.1751)
255 ESE Support Level 5	(4.5004)	5.587	(25.1438)
300 Career Education 9-12	(62.4887)	1.005	(62.8011)
Subtotal	(38.8078)		(108.4692)
<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
102 Basic 4-8	.3566	1.000	.3566
103 Basic 9-12	(10.3546)	1.005	(10.4064)
112 Grades 4-8 with ESE Services	.4985	1.000	.4985
113 Grades 9-12 with ESE Services	(2.6479)	1.005	(2.6611)
130 ESOL	(1.3829)	1.181	(1.6332)
255 ESE Support Level 5	(.4985)	5.587	(2.7851)
Subtotal	(14.0288)		(16.6307)
<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	12.1737	1.120	13.6345
102 Basic 4-8	5.3318	1.000	5.3318
103 Basic 9-12	62.4275	1.005	62.7396
111 Grades K-3 with ESE Services	2.0762	1.120	2.3253
112 Grades 4-8 with ESE Services	(2.5247)	1.000	(2.5247)
113 Grades 9-12 with ESE Services	3.9702	1.005	3.9901
130 ESOL	(53.0833)	1.181	(62.7914)
254 ESE Support Level 4	(15.7204)	3.637	(57.1751)
255 ESE Support Level 5	(4.9989)	5.587	(27.9289)
300 Career Education 9-12	(62.4887)	1.005	(62.8011)
Total	(52.8366)		(125.0999)

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

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0061</u>	<u>#0081</u>	<u>#0091</u>	
101 Basic K-3	.....	.....	2.8746	2.8746
102 Basic 4-8	.....	1.3818	6.9323	8.3141
103 Basic 9-12	11.2759	.....	.....	11.2759
111 Grades K-3 with ESE Services	.....	.....	1.0000	1.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	1.0771	.....	.....	1.0771
130 ESOL	(11.7003)	(1.3818)	(8.1771)	(21.2592)
254 ESE Support Level 4	.....	.....	(2.6298)	(2.6298)
255 ESE Support Level 5	(1.5952)	.....	.....	(1.5952)
300 Career Education 9-12	(.0717)	.....	.....	(.0717)
Total	<u>(1.0142)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0142)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0131</u>	<u>#0241</u>	<u>#0331</u>	<u>#0341</u>	
101	2.8746	8.8006	.4985	.....	.....	12.1737
102	8.3141	(13.5055)	2.0848	6.2286	1.8532	4.9752
103	11.2759	.....	.....	.....	18.3089	29.5848
111	1.0000	(.4195)	.4957	.....	.....	1.0762
112	.0000	(4.5133)	2.0000	.....	(.5099)	(3.0232)
113	1.0771	.....	.....	.....	1.0000	2.0771
130	(21.2592)	(14.4383)	.....	(6.2286)	(6.5272)	(48.4533)
254	(2.6298)	.....	(5.5805)	.....	(1.0000)	(9.2103)
255	(1.5952)	(.5000)	.....	.....	(.0786)	(2.1738)
300	<u>(.0717)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(19.0820)</u>	<u>(19.1537)</u>
Total	<u>(1.0142)</u>	<u>(24.5760)</u>	<u>(.5015)</u>	<u>.0000</u>	<u>(6.0356)</u>	<u>(32.1273)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#0491</u></b>	<b><u>#0551</u></b>	<b><u>#0581</u></b>	<b><u>#0711*</u></b>	
101	12.1737	.....	.....	.....	.....	12.1737
102	4.9752	.....	.....	.....	.3566	5.3318
103	29.5848	.9045	43.1270	(.7623)	.....	72.8540
111	1.0762	.....	1.0000	.....	.....	2.0762
112	(3.0232)	.....	.....	.....	.4985	(2.5247)
113	2.0771	.7415	3.8668	.....	.....	6.6854
130	(48.4533)	(1.0384)	(2.2087)	.....	(.3566)	(52.0570)
254	(9.2103)	.....	(6.5101)	.....	.....	(15.7204)
255	(2.1738)	(1.2632)	(.0490)	(1.0144)	(.4985)	(4.9989)
300	<u>(19.1537)</u>	.....	<u>(43.2100)</u>	<u>(.1250)</u>	.....	<u>(62.4887)</u>
Total	<u>(32.1273)</u>	<u>(.6556)</u>	<u>(3.9840)</u>	<u>(1.9017)</u>	<u>.0000</u>	<u>(38.6686)</u>

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

\*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#0782*</u>	<u>#7023</u>	
101 Basic K-3	12.1737	.....	.....	12.1737
102 Basic 4-8	5.3318	.....	.....	5.3318
103 Basic 9-12	72.8540	(10.3546)	(.0719)	62.4275
111 Grades K-3 with ESE Services	2.0762	.....	.....	2.0762
112 Grades 4-8 with ESE Services	(2.5247)	.....	.....	(2.5247)
113 Grades 9-12 with ESE Services	6.6854	(2.6479)	(.0673)	3.9702
130 ESOL	(52.0570)	(1.0263)	.....	(53.0833)
254 ESE Support Level 4	(15.7204)	.....	.....	(15.7204)
255 ESE Support Level 5	(4.9989)	.....	.....	(4.9989)
300 Career Education 9-12	<u>(62.4887)</u>	.....	.....	<u>(62.4887)</u>
Total	<u>(38.6686)</u>	<u>(14.0288)</u>	<u>(.1392)</u>	<u>(52.8366)</u>

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

\*Charter School

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Bay 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

*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.*

### Bay High School (#0061)

1. [Ref. 6101] Adequate controls were not always in place to ensure the complete and accurate reporting of student attendance. Specifically, the District's attendance Web-based student information system (Focus) defaults the students' daily attendance to present when a teacher does not submit attendance. The teacher's failure to submit attendance could result in incorrectly reporting students as in attendance when the students were not in attendance during the reporting survey period. We noted that one Basic student was marked absent in all but two periods in which the teachers did not submit attendance; consequently, we determined the student was not in attendance during the October 2019 survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.4244)	
300 Career Education 9-12	<u>(.0717)</u>	(.4961)

2. [Ref. 6102] ELL Committees for four ELL students were not convened by October 1 to consider the ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that an *ELL Student Plan* covering the 2019-20 school year for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Bay High School (#0061) (Continued)**

103 Basic 9-12	2.0010	
130 ESOL	<u>(2.0010)</u>	.0000

3. [Ref. 6103] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the student's course schedule was not included with the Plan. We propose the following adjustment:

103 Basic 9-12	.8584	
130 ESOL	<u>(.8584)</u>	.0000

4. [Ref. 6104] School records did not demonstrate that the parents of one ELL student were notified of their child's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4292	
130 ESOL	<u>(.4292)</u>	.0000

5. [Ref. 6105] The IEP for one ESE student was not accompanied by a *Matrix of Services* form to support the student's reporting in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

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

6. [Ref. 6106] Two ESE students enrolled in the Hospital and Homebound Program were incorrectly reported for more instruction than was scheduled. One student was provided only one period of on-campus instruction during the October 2019 reporting survey period but was reported as receiving a full class schedule in Program No. 255 (ESE Support Level 5) based on the student's Hospital and Homebound placement. The student's on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). The other student was only provided 1 hour per week of homebound instruction during the February 2020 reporting survey period but was reported for 2 hours per week of homebound instruction in the October 2019 and February 2020 reporting survey periods. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0771	
255 ESE Support Level 5	<u>(.5952)</u>	(.5181)

**Findings**

**Bay High School (#0061) (Continued)**

7. [Ref. 6171/73/74/75/76/77] Six teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timeline. We propose the following adjustments:

<u>Ref. 6171</u>		
103 Basic 9-12	.5488	
130 ESOL	<u>(.5488)</u>	.0000
<u>Ref. 6173</u>		
103 Basic 9-12	1.3565	
130 ESOL	<u>(1.3565)</u>	.0000
<u>Ref. 6174</u>		
103 Basic 9-12	.8603	
130 ESOL	<u>(.8603)</u>	.0000
<u>Ref. 6175</u>		
103 Basic 9-12	.9299	
130 ESOL	<u>(.9299)</u>	.0000
<u>Ref. 6176</u>		
103 Basic 9-12	3.0014	
130 ESOL	<u>(3.0014)</u>	.0000
<u>Ref. 6177</u>		
103 Basic 9-12	1.6459	
130 ESOL	<u>(1.6459)</u>	.0000

8. [Ref. 6172] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.0689	
130 ESOL	<u>(.0689)</u>	.0000
		<u>(1.0142)</u>

**Hutchison Beach Elementary School (#0081)**

9. [Ref. 8101] 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	.4230	
130 ESOL	<u>(.4230)</u>	.0000

**Findings**

**Hutchison Beach Elementary School (#0081)** (Continued)

10. [Ref. 8171] One teacher taught Language Arts and a Basic subject area course to classes that included ELL students but had earned none of the 180 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503, 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.9588	
130 ESOL	<u>(.9588)</u>	<u>.0000</u>
		<u>.0000</u>

**Cedar Grove Elementary School (#0091)**

11. [Ref. 9101] ELL Committees for five students were not convened by October 1 (four 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 English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	1.7616	
102 Basic 4-8	2.6415	
130 ESOL	<u>(4.4031)</u>	<u>.0000</u>

12. [Ref. 9102] The file for one ELL student was not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine the student’s eligibility to be reported in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.8805	
130 ESOL	<u>(.8805)</u>	<u>.0000</u>

13. [Ref. 9103] The parents of three ELL students were not notified (two students) or were not notified until after the reporting survey period (one student) of the students’ ESOL placements. In addition, an *ELL Student Plan* covering the 2019-20 school year for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8892	
102 Basic 4-8	.4415	
130 ESOL	<u>(1.3307)</u>	<u>.0000</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Cedar Grove Elementary School (#0091) (Continued)**

14. [Ref. 9104] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the student’s course schedule was not included with the Plan. We propose the following adjustment:

102 Basic 4-8	.4403	
130 ESOL	<u>(.4403)</u>	.0000

15. [Ref. 9105] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

16. [Ref. 9171/72/74] Three teachers were not properly certified and were not approved by the School Board to teach ESOL out of field until February 11, 2020, which was after the February 2020 reporting survey period. We propose the following adjustments:

<u>Ref. 9171</u>		
102 Basic 4-8	.4523	
130 ESOL	<u>(.4523)</u>	.0000

<u>Ref. 9172</u>		
101 Basic K-3	.2238	
130 ESOL	<u>(.2238)</u>	.0000

<u>Ref. 9174</u>		
102 Basic 4-8	.4464	
130 ESOL	<u>(.4464)</u>	.0000

17. [Ref. 9173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and ESE but taught courses that required an Autism Spectrum Disorder Endorsement. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.6298	
254 ESE Support Level 4	<u>(1.6298)</u>	<u>.0000</u>

.0000

**Findings**

**Lucille Moore Elementary School (#0131)**

18. [Ref. 13101] Adequate controls were not always in place to ensure the complete and accurate reporting of student attendance. School staff utilized Focus, a Web-based student information system for scheduling and attendance recordkeeping. During our review of the School’s attendance procedures, we noted that the School’s procedures also required teachers to review an 11-day survey period hard copy attendance printout, make corrections if needed, and sign and date the document. However, our examination disclosed that, contrary to the School’s procedures, two teachers did not record their class attendance in Focus, rather these teachers called the Front Office and verbally conveyed their attendance exceptions for Front Office personnel to input into Focus. In addition, these teachers’ 11-day attendance printouts were not available at the time of our examination and could not be subsequently located. Consequently, the attendance for 48 students (1 student was in our Basic with ESE Services test and 3 students were in our ESOL test) was not documented as verified by the teachers. We also noted that 2 of the students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL, and an ELL Committee was not convened by October 1 to consider an ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	(15.7128)	
112 Grades 4-8 with ESE Services	(4.5133)	
130 ESOL	<u>(3.8499)</u>	(24.0760)

19. [Ref. 13102] ELL Committees for four ELL students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that an *ELL Student Plan* covering the 2019-20 school year for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.1707	
102 Basic 4-8	.8655	
130 ESOL	<u>(3.0362)</u>	.0000

20. [Ref. 13103] The course schedule for one ESE student who was enrolled in the Hospital and Homebound Program was incorrectly reported. The student’s IEP only scheduled homebound instruction for 120 minutes per week, but the student was reported in Program No. 255 (ESE Support Levels 4 and 5) for a full class schedule. In *(Finding Continues on Next Page)*

**Findings**

**Lucille Moore Elementary School (#0131)** (Continued)

addition, the contact logs that covered the February 2020 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
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21. [Ref. 13171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.4490	
130 ESOL	(.4490)	.0000

22. [Ref. 13172/73] Two teachers taught Language Arts to classes that included ELL students but had earned only 60 (Ref. 13173) or 120 (Ref. 13172) of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 13172</u>		
102 Basic 4-8	.4477	
130 ESOL	(.4477)	.0000

<u>Ref. 13173</u>		
102 Basic 4-8	.8941	
130 ESOL	(.8941)	.0000

23. [Ref. 13174] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	4.4877	
130 ESOL	(4.4877)	.0000

24. [Ref. 13175] 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 substitute teacher; however, our review of this 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.

**Findings**

**Lucille Moore Elementary School (#0131)** (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 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 a valid teaching certificate, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	1.6932	
111 Grades K-3 with ESE Services	(.4195)	
130 ESOL	<u>(1.2737)</u>	<u>.0000</u>
		<u>(24.5760)</u>

**St. Andrew School at Oakland Terrace (#0241)**

25. [Ref. 24101] One ESE student was not in attendance during the October 2019 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.5015)</u>	(.5015)
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26. [Ref. 24102] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9972	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.9972)</u>	<u>.0000</u>

**Findings**

**St. Andrew School at Oakland Terrace (#0241)** (Continued)

27. [Ref. 24103] An IEP and accompanying *Matrix of Services* form were not timely prepared for one ESE student. The IEP was prepared on March 4, 2020, and the *Matrix of Services* form was prepared on March 23, 2020, both after the February 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4985	
254 ESE Support Level 4	<u>(.4985)</u>	.0000

28. [Ref. 24104] The *Matrix of Services* form for one ESE student was not reviewed or updated when the student’s September 24, 2019, IEP was prepared. We propose the following adjustment:

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

29. [Ref. 24171] 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 substitute teacher; however, our review of this 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 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 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 a valid teaching certificate, and was not otherwise qualified to teach, we propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**St. Andrew School at Oakland Terrace (#0241)** (Continued)

102 Basic 4-8	2.0848	
254 ESE Support Level 4	<u>(2.0848)</u>	<u>.0000</u>
		<u>(.5015)</u>

**Mowat Middle School (#0331)**

30. [Ref. 33103] Several students’ course schedules were incorrectly reported. The School’s bell schedule supported 1,660 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 bell schedule. We noted the students were reported for 2,130 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported within one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect the students’ ultimate funding level and we present this disclosure finding with no proposed adjustment. .0000

31. [Ref. 33101] One ELL student scored English language proficient on the Spring 2019 Statewide English Language Proficiency Assessment (ACCESS for ELLs 2.0), and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.9084	
130 ESOL	<u>(.9084)</u>	<u>.0000</u>

32. [Ref. 33102] The file for one ELL student was not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine the student’s eligibility to be reported in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.9084	
130 ESOL	<u>(.9084)</u>	<u>.0000</u>

33. [Ref. 33171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Mowat Middle School (#0331)** (Continued)

102 Basic 4-8	2.1304	
130 ESOL	<u>(2.1304)</u>	.0000

34. [Ref. 33172/73] Two teachers taught Middle/Junior Intensive Reading (Ref. 33172) and Language Arts (Ref. 33173) to classes that included ELL students but had earned none (Ref. 33173) or only 121 (Ref. 33172) of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 33172</u>		
102 Basic 4-8	.9084	
130 ESOL	<u>(.9084)</u>	.0000

<u>Ref. 33173</u>		
102 Basic 4-8	1.3730	
130 ESOL	<u>(1.3730)</u>	<u>.0000</u>

.0000

**Rutherford High School (#0341)**

35. [Ref. 34101] Our examination of the School's student attendance record keeping procedures disclosed that procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, teachers did not always submit attendance in Focus, the District's attendance Web-based student information system, and in some instances only one of the many teachers during a school day actually marked the student as being present for a specific period. Because student attendance records default to present when attendance is not taken, the teachers' failure to submit attendance could erroneously result in students who are not in attendance being reported for FEFP funding. Also, there was no supplemental evidence, such as a sign-in or sign-out sheet, when a teacher coded a student as present for their specific class period. Consequently, we could not validate the attendance eligibility of four students (one student was in our Basic test, one student was in our Basic with ESE Services test, and two students were in our Career Education 9-12 (OJT) test) during the October 2019 or February 2020 reporting survey periods. We also noted that the timecards for the students in Career Education 9-12 who participated in OJT were not available and could not be subsequently located to support the reporting of time worked. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Rutherford High School (#0341) (Continued)**

102 Basic 4-8	(.5000)	
103 Basic 9-12	(.5551)	
112 Grades 4-8 with ESE Services	(.5099)	
300 Career Education 9-12	<u>(.6900)</u>	(2.2550)

36. [Ref. 34102] The IEPs for one ESE student were not accompanied by *Matrix of Services* forms to support the student’s reporting in Program 254 (ESE Support Level 4). We propose the following adjustment:

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

37. [Ref. 34103] The homebound teacher’s contact logs for one ESE student enrolled in the Hospital and Homebound Program were not signed by the parent or teacher to confirm that the student received services during the reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0786)</u>	(.0786)
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38. [Ref. 34104] School records did not evidence that parents of four ELL students were invited to attend their children’s ELL Committee meetings. In addition, ELL Committees were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.9981	
103 Basic 9-12	.8576	
130 ESOL	<u>(1.8557)</u>	.0000

39. [Ref. 34105] The *ELL Student Plans* (Plans) for two ELL students were incomplete as the student course schedules were not included with the students’ Plans. In addition, School records did not evidence that the parents of one of the students were notified of their child’s placement in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.2848	
103 Basic 9-12	.2868	
130 ESOL	<u>(.5716)</u>	.0000

**Findings**

**Rutherford High School (#0341)** (Continued)

40. [Ref. 34106] The *ELL Student Plans* (Plans) for two students were incomplete as the student course schedules were not included with the students' Plans. We also noted that an ELL Committee was not convened for one of the students prior to the student's 5th or 6th year in the ESOL Program, and this student's English language proficiency was not assessed within 30 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:

103 Basic 9-12	1.0287	
130 ESOL	<u>(1.0287)</u>	.0000

41. [Ref. 34107] We noted the following exceptions for 25 students in our Career Education 9-12 (OJT) test.

- a. Timecards were not available at the time of our examination and could not be subsequently located to support the reporting of 22 students.
- b. School records did not evidence the identity of 1 student's employer that provided the training opportunity for the student and there was no training agreement on file.
- c. The timecard for 1 student indicated that the student did not work during the applicable reporting survey period.
- d. The timecard for 1 student reporting in the October reporting survey period was signed but not dated by the employer and the timecard for the February 2020 reporting survey period was not available at the time of our examination and could not be subsequently located.

We propose the following adjustment:

300 Career Education 9-12	<u>(3.7020)</u>	(3.7020)
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42. [Ref. 34171/73/74] Three teachers taught Basic subject area classes that included ELL students but had earned none (Ref. 34174), only 20 (Ref. 34173), or only 40 (Ref. 34171) of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 34171</u>		
102 Basic 4-8	.2142	
130 ESOL	<u>(.2142)</u>	.0000

**Findings**

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Rutherford High School (#0341) (Continued)**

<u>Ref. 34173</u>		
102 Basic 4-8	.3564	
130 ESOL	<u>(.3564)</u>	.0000

<u>Ref. 34174</u>		
103 Basic 9-12	1.7869	
130 ESOL	<u>(1.7869)</u>	.0000

43. [Ref. 34172/77] Two teachers taught English Honors 3 (Ref. 34172) and Language Arts (Ref 34177) courses to classes that included ELL students but had earned none of the 60 required in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 34172</u>		
103 Basic 9-12	.2140	
130 ESOL	<u>(.2140)</u>	.0000

<u>Ref. 34177</u>		
102 Basic 4-8	.1430	
130 ESOL	<u>(.1430)</u>	.0000

44. [Ref. 34175/76/78] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in Business Education (Ref. 34175), Physics (Ref. 34178), or Math (Ref. 34176). In addition, two of the teachers were not properly certified and were not approved by the School Board to teach out of field in Business Education (Ref. 34175) or Physics (Ref. 34178). We propose the following adjustments:

<u>Ref. 34175</u>		
103 Basic 9-12	14.6900	
300 Career Education 9-12	<u>(14.6900)</u>	.0000

<u>Ref. 34176</u>		
102 Basic 4-8	.0715	
130 ESOL	<u>(.0715)</u>	.0000

<u>Ref. 34178</u>		
102 Basic 4-8	.2852	
130 ESOL	<u>(.2852)</u>	.0000

(6.0356)

**Findings**

**A. Crawford Mosley High School (#0491) (Continued)**

45. [Ref. 49101] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates and an ELL Committee for one of the students was not convened to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.6860	
130 ESOL	<u>(.6860)</u>	.0000

46. [Ref. 49102] School records for one ESE student enrolled in the Hospital and Homebound Program did not demonstrate the student was in attendance during the February 2020 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.5217)</u>	(.5217)
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47. [Ref. 49103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the student's on-campus instruction should have been reported in Program No. 113 (Grade 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.7415	
255 ESE Support Level 5	<u>(.7415)</u>	.0000

48. [Ref. 49104] One course schedule was incorrectly reported in the June 2020 reporting survey period for one Basic student (student was not in our test) based on the student passing an end-of-course assessment. The student was previously enrolled in the course during the 2019-20 school year; therefore, the course was not eligible for funding in the June 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	<u>(.1339)</u>	(.1339)
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49. [Ref. 49171/72] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 49171</u>		
103 Basic 9-12	.2857	
130 ESOL	<u>(.2857)</u>	.0000

<b>Findings</b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>A. Crawford Mosley High School (#0491) (Continued)</b>		
Ref. 49172		
103 Basic 9-12	.0667	
130 ESOL	<u>(.0667)</u>	.0000
		<u>(.6556)</u>

**J.R. Arnold High School (#0551)**

50. [Ref. 55101] The file for one ELL student did not contain an *ELL Student Plan* covering the 2019-20 school year. We propose the following adjustment:

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

51. [Ref. 55102] Adequate controls were not in place to ensure the accuracy and completeness of attendance. Teachers of three PK ESE students did not submit attendance on any of the 11 days during the applicable reporting survey periods; therefore, attendance documentation was not available to support the reporting of the students. We propose the following adjustment:

254 ESE Support Level 4	<u>(1.5101)</u>	(1.5101)
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52. [Ref. 55103] The entire schedule for one ESE student enrolled in the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 5). Language Therapy that was provided on-campus 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	.0098	
255 ESE Support Level 5	<u>(.0098)</u>	.0000

53. [Ref. 55104] The IEPs for four ESE students were not accompanied by *Matrix of Services* forms to support the students' reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

113 Grades 9-12 with ESE Services	4.0000	
254 ESE Support Level 4	<u>(4.0000)</u>	.0000

54. [Ref. 55105] The *Matrix of Services* form for one ESE student did not evidence that the form was reviewed or updated when the student's new IEP was prepared. We propose the following adjustment:

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

**Findings**

**J.R. Arnold High School (#0551)** (Continued)

55. [Ref. 55106] One ESE student was reported in Program No. 255 (ESE Support Level 5) in the February 2020 reporting survey period based on the student’s Hospital and Homebound placement; however, a current Physician’s Statement to support the student’s placement in the Hospital and Homebound Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.0392	
255 ESE Support Level 5	<u>(.0392)</u>	.0000

56. [Ref. 55107] Timecards for 13 Career Education students who participated in OJT were not available at the time of our examination and could not be subsequently located (11 students) or indicated that the students did not work during the reporting survey week (2 students). We propose the following adjustment:

300 Career Education 9-12	<u>(1.3450)</u>	(1.3450)
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57. [Ref. 55108] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0634)</u>	(.0634)
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58. [Ref. 55109] The timecards for three Career Education students who participated in OJT were not appropriately signed by the students’ employers. The timecard for one of the students was not signed by the student’s employer and the timecards for the other two students appeared to be copied with only the signature dates being changed. We propose the following adjustment:

300 Career Education 9-12	<u>(.6238)</u>	(.6238)
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59. [Ref. 55110] The timecards for two Career Education students who participated in OJT were not properly dated. The timecard for one student indicated that the student’s work week was from Monday through Sunday but did not specify the dates. The timecard for the second student indicated a work week of “30 to 5” but did not indicate the month and was signed on February 2, 2020, the Sunday prior to the survey week. Consequently, we were unable to determine the students’ hours worked during the applicable reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(.3236)</u>	(.3236)
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**J.R. Arnold High School (#0551) (Continued)**

60. [Ref. 55111] One course for one Basic student (student was not in our test) was reported in the June 2020 reporting survey period based on the student passing an end-of-course assessment. The student was previously enrolled in the course during the 2019-20 school year; therefore, the course was not eligible for funding in the June 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1181)	(.1181)
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61. [Ref. 55172] One teacher taught English 3 to classes that included ELL students but had earned only 231 of the 300 required in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1432	
130 ESOL	(.1432)	.0000

62. [Ref. 55173/75] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held District-issued certification in Child Care Training (Ref. 55173) and Management Supervision (Ref. 55175), but taught courses that required a District certificate in Family and Consumer Science (Ref. 55173) or Commercial Arts (Ref. 55175). We propose the following adjustments:

<u>Ref. 55173</u>		
103 Basic 9-12	20.5587	
300 Career Education 9-12	(20.5587)	.0000

<u>Ref. 55175</u>		
103 Basic 9-12	20.4385	
113 Grades 9-12 with ESE Services	(.1430)	
300 Career Education 9-12	(20.2955)	.0000

63. [Ref. 55174] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	1.1433	
130 ESOL	(1.1433)	.0000

**Findings**

**J.R. Arnold High School (#0551)** (Continued)

64. [Ref. 55176] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:

103 Basic 9-12	.4938	
130 ESOL	<u>(.4938)</u>	<u>.0000</u>
		<u>(3.9840)</u>

**Rosenwald High School (#0581)**

65. [Ref. 58102] Several students’ course schedules were incorrectly reported. The School’s bell schedule supported 1,720 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 bell schedule. We noted differences ranging from 80 CMW to 1,150 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect the students’ ultimate funding level and we present this disclosure finding with no proposed adjustment.

.0000

66. [Ref. 58101] Four students (two students were in our Basic test and two students were in our ESE Support Level 4 and 5 test) were not in attendance during the October 2019 or February 2020 reporting survey periods; consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.7623)	
255 ESE Support Level 5	(1.0144)	
300 Career Education 9-12	<u>(.1250)</u>	<u>(1.9017)</u>
		<u>(1.9017)</u>

**Bay Haven Charter Middle School (#0711)**

67. [Ref. 71101] The *ELL Student Plan* (Plan) for one student was incomplete as the course schedule was not included with the student’s Plan. We propose the following adjustment:

102 Basic 4-8	.3566	
130 ESOL	<u>(.3566)</u>	<u>.0000</u>

**Findings**

**Bay Haven Charter Middle School (#0711)** (Continued)

68. [Ref. 71103] The course schedule for one ESE student was reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program; however, School records did not demonstrate that homebound services were scheduled or provided. We noted that the student attended School; therefore, the student’s schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4985	
255 ESE Support Level 5	<u>(.4985)</u>	<u>.0000</u>
		<u>.0000</u>

**Central High School (#0782) Charter School**

69. [Ref. 78201] ELL Committees were not convened for two ELL students by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS and the students’ files did not contain *ELL Student Plans* covering the 2019-20 school year. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date and that School records did not evidence that the parents of the other student were notified of the student’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7280	
130 ESOL	<u>(.7280)</u>	<u>.0000</u>

70. [Ref. 78202] The FTE for 217 students (10 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 3 students were in our ESOL test) was incorrectly reported. The School operated two daily sessions for 188 days and reported 1,475 CMW of instruction in both the morning and afternoon sessions but provided only 1,350 CMW or 1,375 CMW of instruction, respectively in the sessions. The students were reported for a total of 1.0000 FTE in the October 2019 and February 2020 reporting surveys; however, FTE should have been reported in the October 2019, February 2020, and June 2020 reporting surveys as instruction provided beyond the 180-day school year should have been reported in the June 2020 reporting survey period. Specifically, *FTE General Instructions 2019-20*, page 14, provides that “FTE must be reported in the fiscal year when the instruction occurs. The FTE for instruction that occurs in June must be reported in the June survey (Survey 4) and the FTE for instruction that occurs in July must be reported in the July survey (Survey 1).”

**Findings**

**Central High School (#0782) Charter School)** (Continued)

We recalculated the FTE for the October 2019 and February 2020 reporting surveys based on the number of DIT and CMW of instruction. Since the School did not report students' course schedules and the corresponding FTE in the June 2020 reporting survey period, the students' eligibility for FTE reporting in the June 2020 reporting survey period was not established. We propose the following adjustment:

103 Basic 9-12	(11.2646)	
113 Grades 9-12 with ESE Services	(2.6479)	
130 ESOL	<u>(.1163)</u>	(14.0288)

71. [Ref. 78271] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1820	
130 ESOL	<u>(.1820)</u>	<u>.0000</u>
		<u>(14.0288)</u>

**Bay Virtual Instruction Program (District Provided) (#7023)**

72. [Ref. 702301] One Basic virtual student enrolled in a virtual course for credit recovery; however, no instruction was provided. The course showed FTE being reported in both the October 2019 and February 2020 surveys at a high school and the student receiving a failing grade for the first semester. In response to our inquiries, District personnel informed us that the FTE was reported and credit given for the course at the virtual school based on the student passing an exam covering the subject area. Since the course with the FTE was reported and instruction was not provided; we propose the following adjustment:

103 Basic 9-12	<u>(.0719)</u>	(.0719)
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73. [Ref. 702302] One ESE virtual education student was reported in a credit recovery course in the June 2020 reporting survey period. The student had not previously failed the course; therefore, the course was not eligible for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0673)</u>	<u>(.0673)</u>
		<u>(.1392)</u>

**Proposed Net Adjustment** **(52.8366)**

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### RECOMMENDATIONS

We recommend that Bay County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) adequate controls are in place to ensure all teachers timely submit attendance and only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (2) 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; (3) secondary schools operating double sessions for more than 180 instructional days with less than 25 hours of weekly instruction report the days in excess of 180 in the June survey and FTE is correctly calculated in each survey according to the *FTE General Instructions*; (4) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (5) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (6) 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; (7) students assessed as English language proficient are either exited from the ESOL Program or ELL Committees are convened to consider the students' continued ESOL placements; (8) parents are invited to their child's ELL Committee meetings; (9) parents are timely notified of their child's ESOL placement; (10) IEPs are timely prepared and retained; (11) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared, and are retained in the students' files; (12) students in the Hospital and Homebound Program are reported in the proper FEFP funding categories for the scheduled instructional time as supported by the students' IEPs, physician's statements, and homebound teachers' contact logs that are properly maintained; (13) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are properly completed, signed and dated by the employer, and retained in readily accessible files; (14) FTE is not reported for virtual education students for courses taken for grade forgiveness or based solely on passing a subject area test; (15) students are not funded for End-of-Course assessments passed if previously enrolled in the applicable course; (16) 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 (17) out-of-field teachers earn in-service training points required by SBE Rule 6A-1.0503 or 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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Bay 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 Bay 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 Bay 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 elected Superintendent of Schools. The District had 33 schools other than charter schools, 11 charter schools, 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 \$84.4 million was provided through the FEFP to the District for the District-reported 24,658.30 unweighted FTE as recalibrated, which included 4,973.99 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 for applicable schools, Survey 4 was performed June 8 through 12, 2020.

#### **7. Educational Programs**

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

## 8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

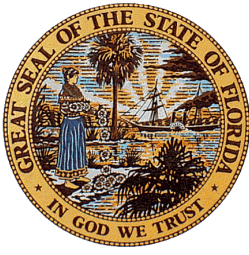
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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. Bay High School	1 through 8
2. Hutchison Beach Elementary School	9 and 10
3. Cedar Grove Elementary School	11 through 17
4. Lucille Moore Elementary School	18 through 24
5. St. Andrew School at Oakland Terrace	25 through 29
6. Mowat Middle School	30 through 34
7. Rutherford High School	35 through 44
8. A. Crawford Mosley High School	45 through 49
9. J.R. Arnold High School	50 through 64
10. Rosenwald High School	65 and 66
11. Bay Haven Charter Middle School*	67 and 68
12. Central High School*	69 through 71
13. Bay Virtual Instruction Program	NA
14. Bay Virtual Franchise	NA
15. Bay Virtual Instruction Program (District Provided)	72 and 73

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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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 Bay County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Bay County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>7</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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<sup>7</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

*SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

**Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
March 23, 2022

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Bay 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 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 (243) 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 (14,847) 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	4
Hazardous Walking	770
IDEA – PK through Grade 12, Weighted	1,019
All Other FEFP Eligible Students	<u>13,054</u>
Total	<u>14,847</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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 44 of 334 students in our student transportation test.<sup>8</sup>

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<sup>8</sup> For student transportation, the material noncompliance is composed of Findings 5, 6, 7, and 8 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	-	-
Our tests included 334 of the 14,847 students reported as being transported by the District.	-	44	(39)
In conjunction with our general tests of student transportation we identified certain issues related to 19 additional students.	-	<u>19</u>	<u>(12)</u>
Total	<u>(5)</u>	<u>63</u>	<u>(51)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Bay County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020<sup>9</sup> 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. 55] The number of buses in operation was overstated by five buses. Three passenger vans were incorrectly reported as buses and two bus driver reports were inadvertently miscoded. We propose the following adjustments:

#### **July 2019 Survey**

Number of Buses in Operation (2)

#### **October 2019 Survey**

Number of Buses in Operation (2)

#### **February 2020 Survey**

Number of Buses in Operation (1)

Number of Buses Adjusted (5)

**Students  
Transported  
Proposed Net  
Adjustments**

0

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<sup>9</sup> Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

**Findings**

2. [Ref. 51] Our review of the student ridership disclosed that 14,233 students were reported for an incorrect number of DIT as follows:

- a. 85 students were incorrectly reported for 27 DIT in the July 2019 reporting survey period, rather than 6 DIT in accordance with the District’s extended school year calendar.
- b. 7,458 students were incorrectly reported for 85 DIT in the October 2019 reporting survey period, rather than 90 DIT.
- c. 6,690 students were incorrectly reported for 92 DIT in the February 2020 reporting survey period, rather than 86 or 85 DIT in accordance with the District and Charter School calendars, respectively.

We propose the following adjustments:

**July 2019 Survey**

27 Days in Term

IDEA - PK through Grade 12, Weighted (85)

6 Days in Term

IDEA - PK through Grade 12, Weighted 85

**October 2019 Survey**

90 Days in Term

Teenage Parents and Infants 3

Hazardous Walking 387

IDEA - PK through Grade 12, Weighted 452

All Other FEFP Eligible Students 6616

85 Days in Term

Teenage Parents and Infants (3)

Hazardous Walking (387)

IDEA - PK through Grade 12, Weighted (452)

All Other FEFP Eligible Students (6616)

**February 2020 Survey**

92 Days in Term

Teenage Parents and Infants (1)

Hazardous Walking (383)

IDEA - PK through Grade 12, Weighted (482)

All Other FEFP Eligible Students (5824)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>86 Days in Term</u>		
Teenage Parents and Infants	1	
Hazardous Walking	383	
IDEA - PK through Grade 12, Weighted	482	
All Other FEFP Eligible Students	5823	
<u>85 Days in Term</u>		
All Other FEFP Eligible Students	<u>1</u>	0

3. [Ref. 52] Our general tests disclosed that seven students were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students were reported as being transported by bus; however, the students were actually transported by District-operated vans. Weighted funding for a transported student with a disability applies only when the student is transported in a school bus that meets Florida school bus specifications. Consequently, the students should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2019 Survey**

6 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	

**October 2019 Survey**

90 Days in Term

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

**February 2020 Survey**

86 Days in Term

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

4. [Ref. 53] Our general tests disclosed that one student attending middle school in Grade 6 was incorrectly reported in the Hazardous Walking ridership category. *FTE General Instructions 2019-20* page 68, provide that Grade 6 students who attend middle or junior high school may not be counted; therefore, the student was not eligible to be reported in this ridership category. We propose the following adjustment:

**February 2020 Survey**

86 Days in Term

Hazardous Walking	<u>(1)</u>	(1)
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**Findings**

5. [Ref. 54] Our general tests disclosed that 18 students (7 students were in our test) were either not marked by the bus drivers as riding the bus (7 students) or were not listed on the bus drivers’ reports (11 students) during the applicable reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We also noted that 1 of the students was incorrectly reported in the Hazardous Walking ridership category. The student’s walking route from home to school did not cross a designated hazardous walking area, and the student was not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2019 Survey**

90 Days in Term

Hazardous Walking	(1)
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All Other FEFP Eligible Students	(11)
----------------------------------	------

**February 2020 Survey**

86 Days in Term

Hazardous Walking	(1)
-------------------	-----

All Other FEFP Eligible Students	(5)	(18)
----------------------------------	-----	------

6. [Ref. 56] Sufficient documentation was not maintained to support the reporting of 34 students in our test of the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting, Revisions for 2015-16, No. 2015-01* dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist (site review checklists) that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

**Findings**

The District did not maintain any site review checklists and was unable to provide documentation relating to the routes for the 34 test students to support that the hazardous walking conditions were inspected by the required participants, that a determination was made that the location met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that 4 of the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category with the remaining 30 students not otherwise eligible for State transportation funding.

We propose the following adjustments:

**October 2019 Survey**

90 Days in Term

Hazardous Walking	(15)	
All Other FEFP Eligible Students	3	

**February 2020 Survey**

86 Days in Term

Hazardous Walking	(19)	
All Other FEFP Eligible Students	<u>1</u>	(30)

7. [Ref. 57] Two students in our test lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	
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**February 2020 Survey**

86 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(2)
----------------------------------	------------	-----

8. [Ref. 58] One ESE student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP did not indicate one of the five criteria required for reporting in a weighted ridership category. We did note that the student lived 2 miles or more from the student's assigned school and was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<b>October 2019 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>
<b>Proposed Net Adjustment</b>		<b><u>(51)</u></b>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Bay County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) students transported by passenger vans or passenger vehicles are not reported in a weighted ridership category; (3) only eligible students in grades Kindergarten through 6 attending an elementary school are reported in the Hazardous Walking ridership category; (4) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (7) students who are reported in the IDEA – PK through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for weighted classification as indicated on each student's IEP.

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

A summary discussion of the significant features of the Bay 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 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 Bay County

For the fiscal year ended June 30, 2020, the District received \$3.5 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	9	85	-
October 2019	117	7,458	1,496
February 2020	117	7,304	1,474
Totals	<u>243</u>	<u>14,847</u>	<u>2,970</u>

#### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

### NOTE B – TESTING STUDENT TRANSPORTATION

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

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WILLIAM V. HUSFELT, III

SUPERINTENDENT

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Brenda Ruthven

District 2

Pamm Chapman

District 3

Winston Chester

District 4

Steve Moss

District 5

March 23, 2022

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

SUBJECT: Bay District School Board Preliminary and  
Tentative Report

Dear Ms. Norman:

In response to the 2019-2020 Bay County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Enrollment and Student Transportation for the Fiscal Year Ended June 30, 2020, I have listed below a summary of findings and corrective actions for Audit Findings for the school year ending on June 30, 2020:

## FTE STUDENT ENROLLMENT FINDINGS

**1. (Ref. #6101).  
ATTENDANCE OVERLAPPING FINDINGS #:1, 18, 25, 35,  
46, 51, and 66.**

**Action Taken:** Written and verbal reminders about accurate attendance taking in accordance with School Board Policy.

**Future Plans:** Reinstate monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts.

**2, 32, 40, 50, 69.**

**(Refs. #6102, 13102, 33102, 34106, 55101, and 78201).**

**ESOL OVERLAPPING FINDINGS #:11, 19, 31, 38, 39, and 45.**

**Action Taken:** Canvas course written & stipends paid to school personnel to take the course to review writing ELL Students plans, Extension of Service Committee Meetings, and compliance with District ELL Plan. Email reminders sent regularly and ESOL Resource Teachers provide one on one support to assigned schools. Back up documentation should be sent to Multilingual Student Support Center in case plans/student files cannot be located.

**Future Plans:** Continue to provide ongoing training to all staff members responsible for ELL Student plans. Continue to provide information, screencastify videos demonstrating compliance for ELL Student plans and meetings. Additional training on ELlevation Student Platform focusing on Extension of Service Meetings and mandated timelines for services. Continue to provide reminders to school personnel via spreadsheets regarding meeting dates, re-evaluation testing dates, and mandatory ELL Committee meetings.

**3, 13, 14, 39, 40, 67. (Refs. #6103, 9103, 9104, 34105, 34106, and 71101).**

**Action Taken:** ELlevation Platform houses ELL Student Plans. A part of that Plan is the student's schedule with important information such as FEFP 130 funding, Instructional Model, and Class Minutes Weekly. When the plan is printed, the schedule prints as well and becomes part of the plan. ELlevation reads information straight from FOCUS. The schedule can also be printed from FOCUS. The District ELL Plan states the student schedule must be a part of the Student ELL Plan. Canvas Course, Screencastify, and ESOL for School Counselors folder explains this and it is covered in all training and emails.

**Future Plans:** Email reminders to add student schedules to plans. Continue training for school personnel reminding them to add course schedules to plans.

**4, 13, 39 (Refs. #6104, 9103,). ESOL FINDINGS**

**Action Taken:** Parent Notification letters are sent home to parents that are initially placed in the ESOL Program. Annually Parent Notification letters are sent home to inform parents/guardians of continued placement in the ESOL program. These letters should be sent home within 20 school days of a student being placed in the ESOL program after registration or if registration is after Oct 1, the timeline is reduced to 10 days. Parents must be notified of program placement. Personnel have been trained. Letters are created and housed in ELlevation; they are printed and given to the parent. Canvas courses, screencastify, ESOL

2

Google Folder for School Counselors are all used to remind school personnel to send these letters. A monitoring checklist is also a part of the student's green ESOL folder reminding them of all documents that must be sent home.

**Future Plans:** Ongoing training, email reminders of timelines and documents that must be shared with parents as well as continued use of the checklist.

**5 and 36. (Refs. #6105 and 34102).**

**ESE OVERLAPPING FINDINGS #: 15, 26, 53, and 54.**

**Action Taken:** Train ESE providers on procedures for initial Matrix development and processes for reviewing existing Matrices. Each assigned ESE Resource Teacher/Staffing Specialist will be responsible for ensuring that the correct FEFP code is entered into FOCUS based on the student's Matrix.

**Future Plans:** Monitor all 254 and 255 Support Level students to ensure that all have a current Matrix on file, continue to provide training for ESE Resource Teachers/Staffing Specialists, and school personnel who are responsible for completing Matrices about these requirements.

**6. (Ref. #6106). ESE OVERLAPPING FINDING #: 20.**

**Action Taken:** Written and verbal reminders about accurate attendance taking in accordance with School Board Policy.

**Future Plans:** Continue to support all Hospital/Homebound providers with information and best practices regarding marking attendance for students participating in full- or part-time Hospital/Homebound services for the duration of this level of support.

**7, 22, 33, 34, 42, 43, 49, 61, 64, and 71.**

**(Refs. #6171, 6173, 6174, 6175, 6176, 6177, 13172, 13173, 33171, 33172, 33173, 34171, 34172, 34173, 34174, 34177, 49171, 49172, 55172, 55176, and 78271).**

**ESOL OVERLAPPING FINDING #: 10.**

**Action Taken:** Teachers responsible for ELA/Reading of an ELL student must have a 300 hour ESOL endorsement. Teachers need to take one course per year to remain in compliance. Teachers are reported out of field if they haven't met this requirement and the teacher is notified he/she must take courses. The school-based administrator is also notified that a teacher on his/her campus needs to take a class to be complying. The district offers the classes free of charge through Beacon Learning Center. The district also pays to have the ESOL endorsement placed on the teacher's certification. The courses are offered multiple times a year.

Content Area Teachers need 60 hours of ESOL training. Courses are provided free of charge through Beacon Learning Center.

Principals were reminded that when interviewing for vacancies, they must hire candidates who hold a valid Florida Teaching Certificate. However, given the severe teaching shortage, when no certified candidates have applied, the District has been forced to hire candidates who are in the process of obtaining their certification.

**Future Plans:** Currently, Content Area and Elective teachers are not reported as Out of Field for ESOL; therefore, we will be notifying Content teachers when they need to take a course to be complying. The District will continue to offer courses free of charge. Multilingual Student Support Center will notify teachers when they have an ELL student and need to take a 60-hour course.

**8, 21, 23, 63. (Refs. #6172, 13171, 13174, and 55174). ESOL FINDINGS**  
**Action Taken:** Parents are notified by letter when the teacher is reported as Out of Field for ESOL because they have not met the 300 hour ESOL endorsement requirement. These letters are sent by the Multilingual Student Support Center. A copy of the letter is put in the green folder of the student cum as documentation that parents were notified.

**Future Plans:** The Multilingual Student Support Center is taking additional steps to ensure letters are sent and that no student is missed in reporting. Reports will be run and rechecked by more than one person.

**9. (Ref. #8101) ESOL OVERLAPPING FINDING #: 18.**

**Action Taken:** We are stressing the requirement of an ELL Committee being convened to extend services. Schools must remove the funding code if the student is beyond 6 years; therefore, the ESOL Data Clerk meetings are held monthly to remind schools of this. Emails are sent to schools regarding this and ELLevation indicates students that have been in the program 6 years or more.

**Future Plans:** Continue to communicate rules of coding with Data Clerks at monthly meetings. Continue to send spreadsheets to school personnel and school counselors regarding students that are beyond six years. Remind counselors that to extend services, ELL Committees must be convened and documented.

**10. (Ref. #8171) ESOL OVERLAPPING FINDING #: 7.**

**Action Taken:** Teachers responsible for ELA/Reading of an ELL student must have a 300 hour ESOL endorsement. Teachers need to take one course per year to remain in compliance. Teachers are reported out of field if they haven't met this requirement and the teacher is notified he/she must take courses. The school-based administrator is also notified that a teacher on his/her campus needs to take a class to be complying. The district offers the classes free of charge through Beacon Learning Center. The district also pays to have the ESOL endorsement placed on the teacher's certification. The courses are offered multiple times a year.

**Future Plans:** Continue to notify teachers when they are reported as out of field for ESOL and provide information on the courses needed in order to be complying. Continue to provide courses free of charge and continue to reimburse teachers for the endorsement to be added to their certificate as an incentive.

**11, 40, 45. (Refs. #9101, 34106, and 49101).  
OVERLAPPING ESOL FINDING #: 69.**

**Action Taken:** For Extension of Services, an ELL student must be re-evaluated on or no more than 30 days prior to the DEUSS date. An ELL Committee must be convened to discuss whether services were to be extended based on the assessment data. The timeline is important and testing/meetings must be done within that timeline. Schools can stay in compliance with this by using ELlevation which is automatically calculating years in the program. ESOL Resource Teachers send data spreadsheets to remind counselors who is up for re-eval and who needs testing and meetings.

**Future Plans:** Continue ongoing training through Counselor Canvas Course, Screencastify, email, and individual school support.

**12. (Ref. #9102). ESOL OVERLAPPING FINDINGS #: 32, 50, and 69.**

**Action Taken:** Missing and/or unavailable ELL Folders. A copy of all documentation in the student ELL folder is supposed to be sent to the Multilingual Student Support Center as "back-up" documentation. If the school had sent that, then we could have provided the missing folder information.

**Future Plans:** Continue to encourage schools to send copies for backup documentation through emails and meetings.

**15. (Ref. #9105). ESE OVERLAPPING FINDINGS #: 5, 26, 36, 53, and 54.**

**Action Taken:** Train ESE providers on procedures for initial Matrix development and processes for reviewing existing Matrices. Each assigned

ESE Resource Teacher/Staffing Specialist will be responsible for ensuring that the correct FEFP code is entered into FOCUS based on the student's Matrix.

**Future Plans:** Monitor all 254 and 255 Support Level students to ensure that all have a current Matrix on file, continue to provide training for ESE Resource Teachers/Staffing Specialists, and school personnel who are responsible for completing Matrices about these requirements.

**16. (Refs. #9171, 9172, and 9174). ESOL FINDINGS**

**Action Taken:** Teachers are to be reported to the Board as Out of Field for ESOL during Survey and before date certain. Some teachers were not reported within this timeline. ELL students come in daily. Timely entry and data are a priority for compliance.

**Future Plans:** Multilingual Student Support Center will run reports in a timely manner and send information to the School Board within the survey period.

**17 and 44. (Refs. #9173, 34175, 34176, and 34178). ESE/HR FINDINGS**

**Action Taken:** The timeline for obtaining School Board approval for confirmed out-of-field teachers will be reviewed to ensure more timely and efficient process for Board presentation and approval. Measures will be taken to review and coordinate the dates of monthly School Board meetings with that of continual updated monitoring of out-of-field teachers to ensure notification and approval by the Board on a prompt timeline.

Procedures for notifying parents of a teacher's out-of-field status will be reviewed individually with schools and at a principals' meeting.

Teachers and Principals receive notification when they are out of field if they are responsible for a classroom with 100% roster of students with ASD and other ESE classes need to take courses towards endorsement and/or certification for teaching students with ASD and other ESE classes.

**Future Plans:** The District will continue to support ASD and ESE endorsement courses through Beacon Learning Center and other avenues of college course work, for teachers to obtain ESE endorsements on their teaching certificate.

**18. (Ref. #13101).**

**ESE & MIS OVERLAPPING FINDINGS #: 1 and 35.**

**Action Taken:** Written and verbal guidance regarding protocols and procedures for attendance taking and verification during the 11-day survey period.

**Future Plans:** Reinstate monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to District policies.

**20. (Ref. #13103). ESE & MIS FINDING**

**Action Taken:** Written and verbal reminders about accurate attendance taking in accordance with School Board Policy.

**Future Plans:** Continue to support all Hospital/Homebound providers with information and best practices regarding marking attendance for students participating in full- or part-time Hospital/Homebound services for the duration of this level of support.

**24. (Ref. #13175). ESE & HR OVERLAPPING FINDING #: 29.**

**Action Taken:** Principals were reminded that when interviewing for vacancies, they must hire candidates who hold a valid Florida Teaching Certificate. However, given the severe teaching shortage, when no certified candidates have applied, the District has been forced to hire candidates who are in the process of obtaining certification.

Teachers and Principals receive notification when they are out of field if they are responsible for providing instruction for ESE students and need to take courses towards endorsement and/or certification for teaching students with disabilities.

**Future Plans:** District will continue to support ESE endorsement courses through college course work and participation in certification exam for teachers to obtain ESE certification on their teaching certificate.

**25. (Ref. #24101). ESE & MIS**

**OVERLAPPING FINDINGS #: 1, 18, 35, 46, 51, and 66.**

**Action Taken:** Written and verbal guidance regarding protocols and procedures for attendance taking and verification during the 11 day survey period.

**Future Plans:** Reinstate monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to District policies.

**26, 27, and 28. (Refs. #24102, 24103, and 24104).**

**ESE OVERLAPPING FINDINGS #: 5, 15, 36, 53, and 54.**

**Action Taken:** Train ESE providers on procedures for initial Matrix development and processes for reviewing existing Matrices in a timely manner. Each assigned ESE Resource Teacher/Staffing Specialist will be responsible for ensuring that the correct FEFP code is entered into FOCUS based on the student's Matrix as indicated in the IEP.

**Future Plans:** Monitor all 254 and 255 Support Level students to ensure that all have a current Matrix on file, continue to provide training for ESE Resource Teachers/Staffing Specialists, and school personnel who are responsible for completing Matrices about these requirements and other requirements in meeting the IEP.

**29. (Ref. #24171). ESE & HR OVERLAPPING FINDINGS #: 24.**

**Action Taken:** Principals were reminded that when interviewing for vacancies, they must hire candidates who hold a valid Florida Teaching Certificate. However, given the severe teaching shortage, when no certified candidates have applied, the District has been forced to hire candidates who are in the process of obtaining certification.

**Future Plans:** District will continue to support ESE endorsement courses through college course work and participation in certification exam for teachers to obtain ESE certification on their teaching certificate.

**30. (Ref. #33103). MIS FINDINGS**

**Action Taken:** Data Clerks and Counselors building student schedules are trained in workshops with follow up support offered.

**Future Plans:** MIS Team will continue to support Data Clerks and Counselors in schedule building and provide additional assistance in reviewing schedules at the student level to ensure accuracy. Institute requirement that any school based personnel involved in scheduling must attend training or will not have access to scheduler in FOCUS.

**31. (Ref. #33101). ESOL FINDINGS**

**Action Taken:** Students that score proficient on ACCESS for ELLs and FSA/ELA are eligible for exit from the ESOL program. A school exiting a student based on state assessment scores, do not need convene a formal ELL Committee meeting; however, an ELL Committee can and must be convened if the school team deems the student needs to remain in the program. The District ELL Plan explains these steps, information from the ESOL Instructional Specialist and ESOL Resource Teachers help to reinforce these procedures.

**Future Plans:** Ongoing professional development, emails, and support to schools ensure these procedures are followed.

**35. (Ref. #34101). ESE, MIS, CTE**

**OVERLAPPING FINDINGS #: 1, 18, 25, 46, 51, and 66.**

**Action Taken:** Written and verbal reminders about accurate attendance taking in accordance with School Board Policy. Add info about OJT timecards.

**Future Plans:** Reinstate monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to District policies.

**37. (Ref. #34103). ESE OVERLAPPING FINDINGS #: 47, 52, and 68.**

**Action Taken:** Train ESE providers on procedures for documenting services provided through Hospital/Homebound to confirm that the student received services as indicated on their IEP.

**Future Plans:** Monitor all students enrolled in Hospital/Homebound program to ensure that all have a current contact logs on file. ESE Team will continue to provide training for ESE Resource Teachers/Staffing Specialists, and school personnel who are responsible for documenting services per these requirements.

**38. (Ref. #34104) ESOL FINDINGS**

**Action Taken:** Parents must be invited to all ELL Committee meetings. They do not need to attend for the meeting to continue; however, they must be invited and there must be documentation or evidence they were invited. All of this is set up in ELlevation. School personnel can access the invitations through the ELlevation Platform. This is explained by the school based ESOL Resource Teachers, ESOL Instructional Specialist, through the Canvas course, through the School Counselor ESOL Folder, and through screencastify videos.

**Future Plans:** Continue ongoing professional development to ensure school personnel know and understand all steps in convening an ELL Committee meeting and all the required documentation.

**41, 56, 57, 58, 59. (Refs. #34107, 55107, 55108, 55109, and 55110).  
CTE FINDINGS**

**Action Taken:** Have created a systemic process for monitoring OJT paperwork at each high school site and created a district level position for oversight. Provided a training for high school principals on Co-Op and OJT to reinforce school level monitoring of OJT. Created a manual of

expectations for paperwork, training, and timecards for teachers, students and employers. District staff meets with OJT teachers quarterly to review records.

**Future Plans:** Will continue to utilize district staff to reinforce expectations and procedures for OJT and Co-Op. District staff will train school counselors, teachers, and administrators about expectations for scheduling and compliance with consistent placement of students.

**46. (Ref. #49102). ESE & MIS**

**OVERLAPPING FINDINGS #: 1, 18, 25, 35, 51, and 66.**

**Action Taken:** Written and verbal reminders about accurate attendance taking in accordance with School Board Policy.

**Future Plans:** Reinstate monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to District policies

**47. (Ref. #49103). ESE OVERLAPPING FINDINGS #: 37, 52, and 68.**

**Action Taken:** Train ESE providers on procedures for documenting services provided through Hospital/Homebound to confirm that the student received services as indicated on their IEP.

**Future Plans:** Monitor all students enrolled in Hospital/Homebound program to ensure that all have a current contact logs on file. ESE Team will continue to provide training for ESE Resource Teachers/Staffing Specialists, and school personnel who are responsible for documenting services per these requirements.

**48 and 60. (Refs. #49104 and 55111).**

**Action Taken:** Train school counselors and administrators involved in master scheduling on course requirements and EOC testing for course credit.

**Future Plans:** Review course requirements and EOC testing for course credit with school counselors and administrators involved in master scheduling.

**51. (Ref. #55102).**

**ESE & MIS OVERLAPPING FINDINGS #: 1, 18, 25, 35, 46, and 66.**

**Action Taken:** Written and verbal reminders about the accuracy in taking attendance in accordance with School Board Policy.

**Future Plans:** Reinstate monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance

point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to District policies.

**52-55. (Refs. #55103, 55104, 55105, and 55106).**

**ESE OVERLAPPING FINDINGS #: 37, 47, and 68.**

**Action Taken:** Train ESE providers on procedures for documenting services provided through Hospital/Homebound and other ESE programs to confirm that the student received services as indicated on their IEP. Staff are ensuring that the correct FEFP code is entered into FOCUS based on the student's Matrix and that information is current.

**Future Plans:** Monitor all students enrolled in ESE Hospital/ Homebound programs and other ESE programs to ensure that all have a current contact logs on file. ESE Team will continue to provide training for ESE Resource Teachers/Staffing Specialists, and school personnel who are responsible for documenting services per these requirements.

**62. (Refs. #55173 and 55175). ESE & HR FINDINGS**

**Action Taken:** Teachers and Principals receive notification when they are out of field if they are responsible for providing instruction for ESE students and need to take courses towards endorsement and/or certification for teaching students with disabilities in Career Education.

Principals were reminded that when interviewing for vacancies, they must hire candidates who hold a valid Florida Teaching Certificate. However, given the severe teaching shortage, when no certified candidates have applied, the District has been forced to hire candidates who are in the process of obtaining their certification.

**Future Plans:** District will continue to support ESE endorsement courses through college course work and participation in certification exam for teachers to obtain ESE certification on their teaching certificate as working towards certification in Career Education areas required per course.

**65. (Ref. #58102). STUDENT SCHEDULES' FINDINGS**

**Action Taken:** Will work with staff at Rosenwald to ensure student schedules are accurately reported in FOCUS to include electives.

**Future Plans:** Expand elective offerings to students in alternative settings.

**66. (Ref. #58101).**

**ESE & MIS OVERLAPPING FINDINGS #: 1, 18, 25, 35, 46, and 51.**

**Action Taken:** Written and verbal reminders about accurate attendance taking in accordance with School Board Policy.

**Future Plans:** Reinstate monthly attendance meetings and workshops to deliver information and best practices to schools' designated attendance point of contacts; Technical assistance training for data clerks and school administrators to provide consistent procedures for attendance taking and verification that are aligned to District policies.

**68. (Ref. #71103). ESE OVERLAPPING FINDINGS #: 37, 47, and 52.**

**Action Taken:** Train ESE providers on procedures for documenting services provided through Hospital/Homebound to confirm that the student received services as indicated on their IEP.

**Future Plans:** Monitor all students enrolled in Hospital/Homebound program to ensure that all have a current contact logs on file. ESE Team will continue to provide training for ESE Resource Teachers/Staffing Specialists, and school personnel who are responsible for documenting services per these requirements.

**70. (Ref. #78202). MIS FINDING**

**Action Taken:** MIS will work with Central staff to confirm that their schedule will no longer than the regular school year and therefore will be reported in Survey 4.

**Future Plans:** District staff will collaborate with staff at Central to ensure their school calendar is reflected in FOCUS and reporting based on extended school year will occur.

**72. (Ref. #702301). Virtual School FINDING**

**Action Taken:** Training and monitoring of appropriate entry of credit recovery for virtual school will continue to be provided to data clerks, school counselors, and school administration.

**73. (Ref. #702302). Virtual School FINDING**

**Action Taken:** Training will continue to be provided on appropriate entry and scheduling for credit recovery in virtual school.

**Future Plans:** Training and monitoring will continue to occur through monthly data clerk meetings.

## STUDENT TRANSPORTATION FINDINGS

**1. (Ref. #51).**

**Action Taken:** To ensure accuracy, transportation staff is monitoring the DIT set by our district's MIS department. To further substantiate this effort, Transportation has added a protocol to the formal count procedures (which aligns directly with FDOE's "General Instructions") whereby the DIT are manually calculated by the local "Transportation Specialists" whose duties and responsibilities include formal count.

**2. (Ref. #52).**

**Action Taken:** Staff have been retrained on proper coding including situations involving weighted ESE transportation funds.

**3. (Ref. #53).**

**Action Taken:** The staff involved have been made aware of the error, counseled, and properly retrained on proper coding of eligible students in the Hazardous Walking Category.

**4. (Ref. #54).**

**Action Taken:** The staff responsible have been made aware of the error, counseled, and properly retrained on accurate reporting procedures.

**5. (Ref. #55).**

**Action Taken:** The number of buses in operation was overstated by three buses. Two passenger vans were reported as buses and one bus were inadvertently miscoded. The staff responsible for the error have been made aware, counseled, and properly re-trained on the coding process of transportation vehicles.

**6. (Ref. #56).**

Bay District Schools (BDS) strongly believes the 30 students in question are eligible by policy for "Hazardous Walking" designation and funding. We acknowledge the checklist provided by FLDOE was not used in making HW determinations, but all documentation required therein is maintained and was provided to the auditor. Furthermore, we understand the opinion of the Auditor General's Office is that the HW related documentation is outdated. However, to our knowledge, there is no statute or policy language that specifies when a hazardous walk zone must be recertified. Although we would prefer clear guidelines and timelines to avoid any discrepancies in the future, we will revisit our designated HW in a timelier manner.

**7. (Ref. #57).**

**Action Taken:** The staff responsible for these inadvertent coding errors have been made aware, counselled, and retrained.

**8. (Ref. #58).**

**Action Taken:** The staff responsible for the error have been made aware, counseled, and retrained.

If you have any questions, please contact Sandra Davis, Deputy Superintendent of Schools at 850.767.4217. Thank you for your assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bill Husfelt", with a long horizontal line extending to the right.

Bill Husfelt  
Superintendent of Schools.