

**INDIAN RIVER COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2021



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Dr. David K. Moore served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dr. Mara Schiff, Vice-Chair through 11-16-20	1
Jacqueline Rosario	2
Dr. Peggy Jones from 11-17-20	3
Laura Zorc, Chair through 11-16-20	3
Teri L. Barenborg, Vice-Chair from 11-17-20	4
Tiffany M. Justice through 11-16-20	5
Brian M. Barefoot, Chair from 11-17-20	5

The team leader was Bernice Rivas, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

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INDIAN RIVER 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
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Indian River 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, 2021. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 32 of the 136 teachers in our test. Ten (7 percent) of the 136 teachers in our test taught at charter schools and 4 (13 percent) of the 32 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic	145	24	17%	29	6	21%
Basic with ESE Services	102	11	11%	33	5	15%
ESOL	89	6	7%	19	2	11%
ESE Support Levels 4 and 5	40	-	NA	25	-	NA
Totals	<u>376</u>	<u>41</u>		<u>106</u>	<u>13</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 55 of the 315 students in our student transportation test as well as exceptions for 24 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 84 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 83.8317 (60.9215 applicable to District schools other than charter schools and 22.9102 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 142.7326 (119.3027 applicable to District schools other than charter schools and 23.4299 applicable to charter schools). Noncompliance

related to student transportation resulted in 8 findings and a proposed net adjustment of negative 60 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, 2021, was \$4,319.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$616,532 (negative 142.7326 times \$4,319.49), of which \$515,327 is applicable to District schools other than charter schools and \$101,205 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 Indian River 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 Indian River County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 22 schools¹ other than charter schools, 5 charter schools, 3 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$30.9 million was provided through the FEFP to the District for the District-reported 17,076.93 unweighted FTE as recalibrated, which included 2,281.54 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

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported to the Family Empowerment Scholarship Program are not included in the recalibration to 1.0 FTE.

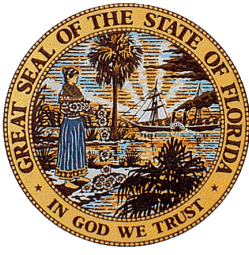
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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

² 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.

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 \$2.9 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Indian River 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, 2021. 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 2020-21* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, the Indian River 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, 2021.

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 weaknesses³ 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.

³ 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.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 3, 2023

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2021, the Indian River County District School Board (District) reported to the DOE 17,076.93 unweighted FTE as recalibrated, which included 2,281.54 unweighted FTE as recalibrated for charter schools, at 22 District schools other than charter schools, 5 charter schools, 3 cost centers, and 2 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, 2021. (See NOTE B.) The population of schools (32) 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 (8,703) 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 29 of the 145 students in our Basic test,⁴ 33 of the 102 students in Basic with ESE Services test,⁵ 19 of the 89 students in our ESOL test,⁶ and 25 of the 40 students in our ESE Support Levels 4 and 5 test.⁷ Twenty-four (17 percent) of the 145 students in our Basic test attended charter schools and 6 (21 percent) of the 29 students with exceptions attended charter schools, 11 (11 percent) of the 102 students in our Basic with ESE Services test attended charter schools and 5 (15 percent) of the 33 students with exceptions attended charter schools, 6 (7 percent) of the 89 students in our ESOL test attended charter schools and 2 (11 percent) of the 19 students with exceptions attended charter schools, and none of the 40 students in our ESE Support Levels 4 and 5 test attended charter schools.

⁴ For Basic, the material noncompliance is composed of Findings 5, 6, 14, 21, 30, 37, 45, 55, 67, 75, 81, and 82 on *SCHEDULE D*.

⁵ For Basic with ESE Services, the material noncompliance is composed of Findings 5, 14, 24, 29, 30, 37, 38, 45, 46, 55, 63, 66, 67, 73, 75, 79, 82, 83, and 84 on *SCHEDULE D*.

⁶ For ESOL, the material noncompliance is composed of Findings 8, 9, 14, 21, 30, 36, 37, 45, 50, 58, 67, 74, and 75 on *SCHEDULE D*.

⁷ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 4, 10, 11, 12, 13, 20, 21, 22, 23, 28, 43, 44, 51, 52, 53, 54, 59, 64, and 65 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	30	14	6,719	145	29	12,837.9200	125.6178	(45.4431)
Basic with ESE Services	31	15	1,714	102	33	3,280.6700	83.8647	(.8268)
ESOL	24	12	222	89	19	561.6300	61.4565	(17.5951)
ESE Support Levels 4 and 5	19	9	46	40	25	141.5900	32.9596	(18.6420)
Career Education 9-12	3	1	<u>2</u>	<u>2</u>	-	<u>255.1200</u>	<u>.2307</u>	<u>(1.3247)</u>
All Programs	32	15	<u>8,703</u>	<u>378</u>	<u>106</u>	<u>17,076.9300</u>	<u>304.1293</u>	<u>(83.8317)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (416, of which 398 are applicable to District schools other than charter schools and 18 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 32 of the 136 teachers in our test.⁸ Ten (7 percent) of the 136 teachers in our test taught at charter schools and 4 (13 percent) of the 32 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.

⁸ For teachers, the material noncompliance is composed of Findings 7, 15, 16, 17, 18, 25, 26, 27, 31, 32, 33, 34, 35, 39, 40, 41, 47, 48, 56, 61, 68, 69, 70, 71, 72, 76, 77, and 78 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	3.6378	1.124	4.0889
102 Basic 4-8	(8.2447)	1.000	(8.2447)
103 Basic 9-12	(23.5274)	1.012	(23.8097)
111 Grades K-3 with ESE Services	2.5497	1.124	2.8659
112 Grades 4-8 with ESE Services	1.7391	1.000	1.7391
113 Grades 9-12 with ESE Services	(.9560)	1.012	(.9675)
130 ESOL	(16.1533)	1.184	(19.1255)
254 ESE Support Level 4	(15.0242)	3.644	(54.7482)
255 ESE Support Level 5	(3.6178)	5.462	(19.7604)
300 Career Education 9-12	(1.3247)	1.012	(1.3406)
Subtotal	(60.9215)		(119.3027)

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
102 Basic 4-8	(.2668)	1.000	(.2668)
103 Basic 9-12	(17.0420)	1.012	(17.2465)
113 Grades 9-12 with ESE Services	(4.1596)	1.012	(4.2095)
130 ESOL	(1.4418)	1.184	(1.7071)
Subtotal	(22.9102)		(23.4299)

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	3.6378	1.124	4.0889
102 Basic 4-8	(8.5115)	1.000	(8.5115)
103 Basic 9-12	(40.5694)	1.012	(41.0562)
111 Grades K-3 with ESE Services	2.5497	1.124	2.8659
112 Grades 4-8 with ESE Services	1.7391	1.000	1.7391
113 Grades 9-12 with ESE Services	(5.1156)	1.012	(5.1770)
130 ESOL	(17.5951)	1.184	(20.8326)
254 ESE Support Level 4	(15.0242)	3.644	(54.7482)
255 ESE Support Level 5	(3.6178)	5.462	(19.7604)
300 Career Education 9-12	(1.3247)	1.012	(1.3406)
Total	(83.8317)		(142.7326)

¹ See NOTE A7.

² These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

³ Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0033</u>	<u>#0041</u>	<u>#0081</u>	
101 Basic K-3	.....	.1632	.....	.1632
102 Basic 4-8	.....	(1.9727)	.0034	(1.9693)
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	2.0233	.....	2.0233
112 Grades 4-8 with ESE Services	.....	(.3593)	2.1056	1.7463
113 Grades 9-12 with ESE Services	.5479	.....	.....	.5479
130 ESOL	.....	.....	(4.9975)	(4.9975)
254 ESE Support Level 4	(.5479)	(2.2237)	(2.5000)	(5.2716)
255 ESE Support Level 5	.....	.....	(1.0933)	(1.0933)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(2.3692)</u>	<u>(6.4818)</u>	<u>(8.8510)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0121</u>	<u>#0151</u>	<u>#0201</u>	<u>#0271</u>	
101	.1632	2.0472	.4810	.....	.....	2.6914
102	(1.9693)	(.4092)	3.3953	1.2205	(4.3708)	(2.1335)
103	.0000	.....	.....	.....	.....	.0000
111	2.0233	(1.0000)	.9125	.....	.....	1.9358
112	1.7463	.7921	(.3752)	(1.1453)	.6996	1.7175
113	.5479	.....	.....	.....	.....	.5479
130	(4.9975)	(.7030)	(4.9057)	(.9864)	(1.2538)	(12.8464)
254	(5.2716)	(2.3677)	(1.4125)	.....	(2.1424)	(11.1942)
255	(1.0933)	.....	.....	.....	.....	(1.0933)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(8.8510)</u>	<u>(1.6406)</u>	<u>(1.9046)</u>	<u>(.9112)</u>	<u>(7.0674)</u>	<u>(20.3748)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0291</u>	<u>#0301</u>	<u>#0371</u>	<u>#5001*</u>	
101	2.6914	.....	.9464	.....	.....	3.6378
102	(2.1335)	.....	.4378	(6.5490)	.....	(8.2447)
103	.0000	(23.7776)	.....	.....	(17.0420)	(40.8196)
111	1.9358	.....	.6389	.....	.....	2.5747
112	1.7175	.....	(.3690)	.1404	.....	1.4889
113	.5479	(1.3605)	.....	.....	(4.1596)	(4.9722)
130	(12.8464)	(.4369)	(1.7942)	(1.0758)	(1.4418)	(17.5951)
254	(11.1942)	(1.6997)	(.6389)	(1.4914)	.....	(15.0242)
255	(1.0933)	(1.4370)	(.0875)	(1.0000)	.....	(3.6178)
300	<u>.0000</u>	<u>(1.3247)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.3247)</u>
Total	<u>(20.3748)</u>	<u>(30.0364)</u>	<u>(.8665)</u>	<u>(9.9758)</u>	<u>(22.6434)</u>	<u>(83.8969)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Total</u>
		<u>#5003*</u>	<u>#7001</u>	<u>#7006</u>	<u>#9002</u>	
101	3.6378	.....	.....	.....	.....	3.6378
102	(8.2447)	(.2668)	.....	.....	.....	(8.5115)
103	(40.8196)	.....	.2502	.....	.....	(40.5694)
111	2.5747	.....	.....	.....	(.0250)	2.5497
112	1.4889	.....	.2502	.....	.....	1.7391
113	(4.9722)	.....	.0834	(.2268)	.....	(5.1156)
130	(17.5951)	.....	.....	.....	.....	(17.5951)
254	(15.0242)	.....	.....	.....	.....	(15.0242)
255	(3.6178)	.....	.....	.....	.....	(3.6178)
300	<u>(1.3247)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.3247)</u>
Total	<u>(83.8969)</u>	<u>(.2668)</u>	<u>.5838</u>	<u>(.2268)</u>	<u>(.0250)</u>	<u>(83.8317)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Indian River 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 2020-21* 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 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 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.

Alternative Center For Education (#0033)

1. [Ref. 3302] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,800 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,642 CMW to 2,000 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 their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

2. [Ref. 3301] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5479	
254 ESE Support Level 4	<u>(.5479)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Rosewood Magnet School (#0041)

3. [Ref. 4101] The *Matrix of Services* forms for two ESE students were not prepared until after the October 2020 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0233	
254 ESE Support Level 4	<u>(1.0233)</u>	.0000

4. [Ref. 4102] The *Matrix of Services (Matrix)* form for one ESE student was incomplete. We noted that the type of services as well as the nature and intensity of services within each domain of the *Matrix* form were not marked to reflect the special services provided to the student as documented in the student's IEP. We propose the following adjustment:

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

5. [Ref. 4103] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 41 students (2 students in our Basic test and 2 students in our Basic with ESE Services test), and schedules for the 4th- and 5th-grade students participating in the School's innovative learning option for half the year (32 students) or the full year (9 students) resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 886.33 hours for students participating half the year in the School's innovative learning option and 863.45 hours for students participating the full year in the School's innovative learning option (.9848 and .9594 total FTE, respectively) resulting in overreported FTE of .8518 FTE. We propose the following adjustment:

102 Basic 4-8	(.7454)	
112 Grades 4-8 with ESE Services	<u>(.1064)</u>	(.8518)

6. [Ref. 4104] Our examination of the School's instructional schedules for 54 students (1 student in our Basic test) in Grade 4, disclosed that the schedules were incorrectly reported. The students were reported for 54,000 minutes or 900 hours; (*Finding Continues on Next Page*)

Findings

Rosewood Magnet School (#0041) (Continued)

however, our review of the students' schedules indicated that the students received only 52,480 minutes or 874.67 hours (.9719 FTE) of the required 900 hours of annual instruction as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Our recalculation of the FTE for the 2020-21 school year resulted in the FTE being overstated by a total of 1.5174 FTE. We propose the following adjustment:

102 Basic 4-8	(1.2645)	
112 Grades 4-8 with ESE Services	<u>(.2529)</u>	(1.5174)

7. [Ref. 4171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Elementary Education but taught courses that required certification in Speech and Language. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.1632	
102 Basic 4-8	.0372	
254 ESE Support Level 4	<u>(.2004)</u>	.0000
		<u>(2.3692)</u>

Gifford Middle School (#0081)

8. [Ref. 8101] An ELL Committee was not convened by October 1 to consider two ELL students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted the students received less than 900 hours of instruction through participating in the School's innovative learning option for the 2020-21 school year. (Finding 14 [Ref. 8107] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

102 Basic 4-8	1.5194	
130 ESOL	<u>(1.6020)</u>	(.0826)

9. [Ref. 8102] One ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	.0000

Findings

Gifford Middle School (#0081) (Continued)

10. [Ref. 8103] The *Matrix of Services* form for one ESE student incorrectly included one special consideration point designated for students who scored exactly 17 total domain rating points and rated Level 5 in three of five domains. However, the student was rated Level 5 in two of five domains. We also noted that the student received less than 900 hours of instruction through participating in the School's innovative learning option for the 2020-21 school year. (Finding 14 [Ref. 8107] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9184	
255 ESE Support Level 5	<u>(1.0000)</u>	(.0816)

11. [Ref. 8104] A valid *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We also noted that the student received less than 900 hours of instruction through participating in the School's innovative learning option for the 2020-21 school year. (Finding 14 [Ref. 8107] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9184	
254 ESE Support Level 4	<u>(1.0000)</u>	(.0816)

12. [Ref. 8105] One ESE student enrolled in the Hospital and Homebound Program was reported for 360 CMW of instruction; however, the homebound teacher's contact logs disclosed that the student was scheduled for 80 CMW of instruction. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0933)</u>	(.0933)
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13. [Ref. 8106] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

14. [Ref. 8107] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *(Finding Continues on Next Page)*

Findings

Gifford Middle School (#0081) (Continued)

FTE General Instructions 2020-21, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 259 students (3 students in our Basic test, 4 students in our Basic with ESE Services test, and 2 students in our ESOL test), and the schedules for students participating in the School's innovative learning option for half the year (186 students) or the full year (73 students) resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 899.10 hours for students participating half the year in the School's innovative learning option and 826.60 hours for students participating the full year in the School's innovative learning option (.9990 and .9185 total FTE, respectively) resulting in overreported FTE of 6.1427. We propose the following adjustment:

102 Basic 4-8	(4.8398)	
112 Grades 4-8 with ESE Services	(1.2312)	
130 ESOL	(.0717)	(6.1427)

15. [Ref. 8171] 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 but taught courses that required certification in Reading and ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. In addition, the teacher had earned none of the 300 in-service points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.5712	
130 ESOL	(.5712)	.0000

16. [Ref. 8172] One teacher taught Reading to classes that included ELL students but had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We also noted that the student's parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	1.0280	
130 ESOL	(1.0280)	.0000

17. [Ref. 8173] One teacher taught Basic subject area courses 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:

Findings

Gifford Middle School (#0081) (Continued)

102 Basic 4-8	.6426	
130 ESOL	<u>(.6426)</u>	.0000

18. [Ref. 8174/75] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather, the School's records demonstrated that the individuals were hired to fill an open 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 teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 8174</u>		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	.0000
 <u>Ref. 8175</u>		
102 Basic 4-8	.4394	
130 ESOL	<u>(.4394)</u>	.0000
		<u>(6.4818)</u>

Findings

Pelican Island Elementary School (#0121)

19. [Ref. 12106] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records prepared by the substitute teacher in the classroom and tardy slips provided to late arriving students) to support the recorded attendance. Since we were able to verify that the attendance activity in the District's Web-based system for scheduling and attendance recordkeeping (Focus) was reliable and evidenced the attendance of our test students and membership at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

20. [Ref. 12101] One ESE student was absent during the October 2020 reporting survey period and should not have been reported with the survey's results. We also noted the student's IEP was not signed by the IEP participants, and the student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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21. [Ref. 12102] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 39 students (1 student in our Basic test, 1 student in our ESOL test, and 1 student in our ESE Support Levels 4 and 5 test) and the schedules for 4th- and 5th-grade students participating in the School's innovative learning option for half the year (21 students) or the full year (18 students) resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 886.33 hours for students participating half the year in the School's innovative learning option and 863.45 hours for students participating the full year in the School's innovative learning option (.9848 and .9594 total FTE, respectively) resulting in overreported FTE of 1.0500 FTE. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pelican Island Elementary School (#0121) (Continued)

102 Basic 4-8	(.8159)	
112 Grades 4-8 with ESE Services	(.1673)	
130 ESOL	(.0516)	
254 ESE Support Level 4	(.0152)	(1.0500)

22. [Ref. 12103] The *Matrix of Services (Matrix)* form for one ESE student was not reviewed and updated when the student's new IEP was prepared during the October 2020 reporting survey period, and the student was not reported in accordance with the *Matrix* form during the February 2021 reporting survey period. We also noted that the student was participating in the School's innovative learning option for the 2020-21 school year and received less than the required 900 hours of instruction. (Finding 21 [Ref. 12102] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9594	
254 ESE Support Level 4	(1.0000)	(.0406)

23. [Ref. 12104] The IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

254 ESE Support Level 4	(.0500)	(.0500)
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24. [Ref. 12105] The IEP for one ESE student was not signed; consequently, we were unable to determine if the required individuals had participated in the development of the IEP. We propose the following adjustment:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000

25. [Ref. 12171] One teacher did not hold a valid teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.8025	
254 ESE Support Level 4	(.8025)	.0000

26. [Ref. 12172] 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:

101 Basic K-3	.2447	
130 ESOL	(.2447)	.0000

Findings

Pelican Island Elementary School (#0121) (Continued)

27. [Ref. 12174] One teacher taught Language Arts and Basic subject area courses that included an ELL student but was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Prekindergarten/Primary Education but taught courses that required certification in Elementary Education and ESOL. We noted that the teacher had earned only 60 of the 300 in-service points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. In addition, the student's parents were not notified of the teacher's out-of-field status in Elementary Education and ESOL. We propose the following adjustment:

102 Basic 4-8	.4067	
130 ESOL	(.4067)	.0000
		(1.6406)

Dodgertown Elementary School (#0151)

28. [Ref. 15101] 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	(1.0000)	.0000

29. [Ref. 15103] One ESE student was not in attendance during the October 2020 reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5000)	(.5000)
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30. [Ref. 15104] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC, and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 64 students (1 student in our Basic test, 2 students in our Basic with ESE Services test, and 2 students in our ESOL test) and the schedules for 4th- and 5th-grade students participating in the School's innovative learning option for half the year (46 students) or for the full year (18 students) resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 886.33 hours for students participating half the year in the
(Finding Continues on Next Page)

Findings

Dodgertown Elementary School (#0151) (Continued)

School's innovative learning option and 863.45 hours for students participating the full year in the School's innovative learning option (.9848 and .9594 total FTE, respectively) resulting in overreported FTE of 1.4046. We propose the following adjustment:

102 Basic 4-8	(.8667)	
112 Grades 4-8 with ESE Services	(.3752)	
130 ESOL	(.1627)	(1.4046)

31. [Ref. 15171] One teacher taught Language Arts to a class that included ELL students but was not properly certified and was not approved by the School Board to teach these students out of field. We also noted the students' parents were not notified of the teacher's out-of-field status in ESOL. In addition, the teacher had earned only 180 of the 300 in-service training points in ESOL strategies as required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.4798	
130 ESOL	(.4798)	.0000

32. [Ref. 15172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and the ESOL Endorsement but taught a course that included an ESE student and required an Endorsement in Prekindergarten Disabilities. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4125	
254 ESE Support Level 4	(.4125)	.0000

33. [Ref. 15173] One teacher taught Language Arts to classes that included ELL students but had earned only 120 of the 240 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:

102 Basic 4-8	2.0973	
130 ESOL	(2.0973)	.0000

34. [Ref. 15174] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 300 in-service
(Finding Continues on Next Page)

Findings

Dodgertown Elementary School (#0151) (Continued)

training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.1647	
130 ESOL	<u>(2.1647)</u>	.0000

35. [Ref. 15175] One teacher taught Language Arts and Basic subject area courses that included an ELL student but was not properly certified and was not approved by the School Board to teach the student out of field. We also noted the student's parents were not notified of the teacher's out-of-field status in Elementary Education and ESOL. In addition, the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Also, the teacher did not earn the required 12 hours of college credit toward the certification in Elementary Education. We propose the following adjustment:

101 Basic K-3	.0012	
130 ESOL	<u>(.0012)</u>	.0000
		<u>(1.9046)</u>

Glendale Elementary School (#0201)

36. [Ref. 20101] One ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4012	
130 ESOL	<u>(.4012)</u>	.0000

37. [Ref. 20102] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 63 students (2 students in our Basic test, 1 student in our Basic with ESE Services test, and 2 students in our ESOL test) and the schedules for 4th- and 5th-grade students participating in the School's innovative learning option for half the year (42 students) or for the full year (21 students) resulted in these students not
(Finding Continues on Next Page)

Findings

Glendale Elementary School (#0201) (Continued)

receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 894.33 hours for students participating half the year in the School's innovative learning option and 871.45 hours for students participating the full year in the School's innovative learning option (.9937 and .9683 total FTE, respectively) resulting in overreported FTE of .9049. We propose the following adjustment:

102 Basic 4-8	(.7249)	
112 Grades 4-8 with ESE Services	(.1453)	
130 ESOL	<u>(.0347)</u>	(.9049)

38. [Ref. 20103] The EP for one ESE student was not available at the time of our examination and could not be subsequently located. We also noted that the student was participating in the School's innovative learning option and received less than the required 900 hours of instruction. (Finding 37 [Ref. 20102] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

102 Basic 4-8	.9937	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	(.0063)

39. [Ref. 20171] 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; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather, the School's records demonstrated that the 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 *(Finding Continues on Next Page)*.

Findings

Glendale Elementary School (#0201) (Continued)

type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.0489	
130 ESOL	<u>(.0489)</u>	.0000

40. [Ref. 20172] One teacher taught Language Arts and Basic subject area courses that included an ELL student but had earned none of the 120 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2366	
130 ESOL	<u>(.2366)</u>	.0000

41. [Ref. 20173] One teacher taught Language Arts and Basic subject area courses but was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Elementary Education and ESOL. We also noted that the teacher had earned none of the 300 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and teacher's in-service training timeline. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2650	
130 ESOL	<u>(.2650)</u>	.0000
		<u>(.9112)</u>

Oslo Middle School (#0271)

42. [Ref. 27105] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the
(Finding Continues on Next Page)

Findings

Oslo Middle School (#0271) (Continued)

complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records prepared by the substitute teacher in the classroom and student sign-in and sign-out sheets) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 of the days during each reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

43. [Ref. 27101] The *Matrix of Services* forms for two ESE students were not reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.1424	
254 ESE Support Level 4	<u>(1.1424)</u>	.0000

44. [Ref. 27102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

45. [Ref. 27103] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 297 students (6 students in our Basic test, 4 students in our Basic with ESE Services test, and 3 students in our ESOL test) and the schedules for students participating in the School's innovative learning option for half the year (213 students) or for the full year (84 students) resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 899.10 hours for students participating half the year in the School's innovative learning option and 826.60 hours for students participating the full year in the School's innovative learning option (.9990 and .9185 total FTE, respectively) resulting in overreported FTE of 7.0674. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Oslo Middle School (#0271)</u> (Continued)		
102 Basic 4-8	(6.1178)	
112 Grades 4-8 with ESE Services	(.9426)	
130 ESOL	(.0070)	(7.0674)
46. [Ref. 27104] An IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:		
102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	(.5002)	.0000
47. [Ref. 27171/74] Two teachers taught Basic subject area courses 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. 27171</u>		
102 Basic 4-8	.2966	
130 ESOL	(.2966)	.0000
<u>Ref. 27174</u>		
102 Basic 4-8	.4339	
130 ESOL	(.4339)	.0000
48. [Ref. 27172/73] Two teachers taught Language Arts to classes that included ELL students but were not properly certified and were not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teachers' out-of-field status in ESOL. In addition, the teachers had earned none of the 300 in-service training points [Ref 27172] in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and none of the 60 in-service training points [Ref. 27173] 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. 27172</u>		
102 Basic 4-8	.2911	
130 ESOL	(.2911)	.0000
<u>Ref. 27173</u>		
102 Basic 4-8	.2252	
130 ESOL	(.2252)	.0000
		(7.0674)

Findings

Sebastian River High School (#0291)

49. [Ref. 29107] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

50. [Ref. 29101] One ELL student was not assessed by October 1 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	.4165	
130 ESOL	(.4165)	.0000

51. [Ref. 29102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

52. [Ref. 29103] 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 both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4370	
255 ESE Support Level 5	(.4370)	.0000

53. [Ref. 29104] One ESE student was not in attendance during the February 2021 reporting survey period and should not have been reported with the survey's results. In *(Finding Continues on Next Page)*

Findings

Sebastian River High School (#0291) (Continued)

addition, the student was participating in the School's innovative learning option for the 2020-21 school year and had received less than the required 900 hours of instruction. (Finding 55 [Ref. 29106] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

254 ESE Support Level 4	(.5543)	(.5543)
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54. [Ref. 29105] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. In addition, the student was participating in the School's innovative learning option for the 2020-21 school year and had received less than the required 900 hours of instruction. (Finding 55 [Ref. 29106] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

113 Grades 9-12 with ESE Services	.9204	
254 ESE Support Level 4	(1.0000)	(.0796)

55. [Ref. 29106] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 340 students (2 students in our Basic test and 2 students in our Basic with ESE Services test) and the schedules for students participating in the School's innovative learning option for the full year resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 828.47 hours for students in grades 9-11 participating the full year in the School's innovative learning option (208 students), 802.60 hours for students in grade 12 participating the full year in the School's innovative learning option (114 students), and 873.43 hours for students in grade 12 participating half the year in the School's innovative learning option (18 students) (.9205, .8918, and .9704 total FTE, respectively) resulting in overreporting FTE of 29.4025. We propose the following adjustment:

103 Basic 9-12	(24.3395)	
113 Grades 9-12 with ESE Services	(3.7179)	
130 ESOL	(.0204)	
300 Career Education 9-12	(1.3247)	(29.4025)

Findings

Sebastian River High School (#0291) (Continued)

56. [Ref. 29171] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 9, 2021, which was after the October 2020 reporting survey period. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We also noted that the students' parents were not notified of the teacher's out-of-field status until January 12, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.1454	
254 ESE Support Level 4	(.1454)	.0000
		(30.0364)

Liberty Magnet School (#0301)

57. [Ref. 30104] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., student sign-in and sign-out sheets) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

58. [Ref. 30101] One ELL student met the criteria to exit the ESOL Program based on scores received on the Spring 2020 *Assessing Comprehension and Communication in English State-to-State* (ACCESS) for ELLs assessments and an ELL committee was not convened to consider the student's continued ESOL placement. In addition, the student was participating in the School's innovative learning option for the 2020-21 school year and had received less than the required 900 hours of instruction. (Finding 60 [Ref. 30103] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

102 Basic 4-8	.8068	
130 ESOL	(.8478)	(.0410)

Findings

Liberty Magnet School (#0301) (Continued)

59. [Ref. 30102] The *Matrix of Services* form for one ESE student to support the student's reporting during the October 2020 reporting survey period was not reviewed and updated when the student's new IEP was prepared. We also noted that the student's placement in the Hospital and Homebound Program during the February 2021 reporting survey period was not supported by a Physician's Statement. In addition, the homebound teacher's contact logs indicated that homebound instruction did not commence until February 16, 2021, which was after the February 2021 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.6389	
254 ESE Support Level 4	(.6389)	
255 ESE Support Level 5	(.0875)	(.0875)

60. [Ref. 30103] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC, and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 18 non-test students, and schedules for 4th- and 5th-grade students participating in the School's innovative learning option for the full year resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 863.18 hours of the required 900 hours of instruction (or .9591) resulting in overreported FTE of .7380. We propose the following adjustment:

102 Basic 4-8	(.3690)	
112 Grades 4-8 with ESE Services	(.3690)	(.7380)

61. [Ref. 30171] 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	.9464	
130 ESOL	(.9464)	.0000
		(.8665)

Findings

Storm Grove Middle School (#0371)

62. [Ref. 37106] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,750 weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,485 CMW to 2,430 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 their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

63. [Ref. 37101] The EP for one ESE student was not signed by the meeting participants. In addition, the student was participating in the School's innovative learning option for the 2020-21 school year and had received less than 900 hours of instruction. (Finding 67 [Ref. 37105] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

102 Basic 4-8	.9990	
112 Grades 4-8 with ESE Services	(1.0000)	(.0010)

64. [Ref. 37102] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

65. [Ref. 37103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. In addition, the students were participating in the School's innovative learning option for the 2020-21 school year and had received less than 900 hours of instruction. (Finding 67 [Ref. 37105] contains more information about hours of instruction through the innovative learning option.) We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.4904	
254 ESE Support Level 4	(1.4914)	(.0010)

Findings

Storm Grove Middle School (#0371) (Continued)

66. [Ref. 37104] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

67. [Ref. 37105] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 302 students (4 students in our Basic test, 1 student in our Basic with ESE Services test, and 1 student in our ESOL test), and schedules for students participating in the School's innovative learning option for half the year (182 students) or for the full year (120 students) resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the student's actual hours of instruction as 899.10 hours for students participating half the year in the School's innovative learning option and 826.60 hours for students participating the full year in the School's innovative learning option (.9990 and .9185 total FTE, respectively) resulting in the overreported FTE of 9.9738. We propose the following adjustment:

102 Basic 4-8	(8.9872)	
112 Grades 4-8 with ESE Services	(.8500)	
130 ESOL	<u>(.1366)</u>	(9.9738)

68. [Ref. 37171] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2380	
130 ESOL	<u>(.2380)</u>	.0000

69. [Ref. 37172] One teacher taught Language Arts and Reading courses to classes that included an ELL student but was not properly certified and was not approved by the School Board to teach the student out of field. We also noted that the student's parents were not notified of the teacher's out-of-field status in ESOL and Reading. In addition, the teacher had earned only 60 of the 180 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Storm Grove Middle School (#0371) (Continued)

102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	.0000

70. [Ref. 37173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Elementary Education with endorsements in Reading and ESOL but taught a course that included an ELL student and required certification in English. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0714	
130 ESOL	<u>(.0714)</u>	.0000

71. [Ref. 37174] One teacher did not hold a valid teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.1602	
130 ESOL	<u>(.1602)</u>	.0000

72. [Ref. 37175] One teacher taught a Basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3030	
130 ESOL	<u>(.3030)</u>	.0000
		<u>(9.9758)</u>

Indian River Charter High School (#5001)

73. [Ref. 500101] An IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5002	
113 Grades 9-12 with ESE Services	<u>(.5002)</u>	.0000

74. [Ref. 500102] An ELL Committee for one ESOL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3076	
130 ESOL	<u>(.3076)</u>	.0000

Findings

Indian River Charter High School (#5001) (Continued)

75. [Ref. 500103] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the School incorrectly reported the FTE for 289 students (5 students in our Basic test, 2 students in our Basic with ESE Services test, and 1 student in our ESOL test), and schedules for students participating in the School's innovative learning option for the full year resulted in these students not receiving the required 900 hours of annual instruction. We recalculated the students' actual hours of instruction as 834 hours for students in grades 9-11 participating the full year in the School's innovative learning option (248 students) and 802 hours for students in grade 12 participating the full year in the School's innovative learning option (41 students) (.9267 and .8911 total FTE, respectively) resulting in the overreported FTE of 22.6434. We propose the following adjustment:

103 Basic 9-12	(18.8747)	
113 Grades 9-12 with ESE Services	(3.6594)	
130 ESOL	<u>(.1093)</u>	(22.6434)

76. [Ref. 500171/74] Two teachers taught Basic subject area courses 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. 500171</u>		
103 Basic 9-12	.0769	
130 ESOL	<u>(.0769)</u>	.0000

<u>Ref. 500174</u>		
103 Basic 9-12	.4972	
130 ESOL	<u>(.4972)</u>	.0000

77. [Ref. 500172] 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	.3332	
130 ESOL	<u>(.3332)</u>	.0000

Findings

Indian River Charter High School (#5001) (Continued)

78. [Ref. 500173] One teacher taught English 3 courses that included an ELL student but was not properly certified and was not approved by the School Board to teach such students out of field. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1176	
130 ESOL	(.1176)	.0000
		<u>(22.6434)</u>

North County Charter School (#5003)

79. [Ref. 500302] Our examination disclosed the class schedules for two ESE students were reported incorrectly. The students' IEPs indicated they would receive 60 minutes of occupational therapy; however, the course No. 7763050 for this type of service was not reported on the students' class schedules. Since the exclusion did not specifically affect the overall FEFP funding of the students, we present this disclosure finding with no proposed adjustment.

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80. [Ref. 500303] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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81. [Ref. 500301] One student withdrew prior to the October 2020 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:

102 Basic 4-8	(.2668)	(.2668)
		<u>(.2668)</u>

Findings

Indian River Virtual Instruction Program (#7001)

82. [Ref. 700101] Three virtual education students (1 in our Basic test and 2 in our Basic with ESE Services test) were reported for a combined total of 7 courses for 1 semester's FTE during the June 2021 reporting survey period; however, the students had successfully completed 2 semesters for each of the courses. We propose the following adjustment:

103 Basic 9-12	.2502	
112 Grades 4-8 with ESE Services	.2502	
113 Grades 9-12 with ESE Services	<u>.0834</u>	<u>.5838</u>
		<u>.5838</u>

Indian River Virtual Course Offerings (#7006)

83. [Ref. 700601] The course schedules for 3 ESE virtual education students were incorrectly reported. The students were enrolled in courses that were completed in a previous school year (2 students) or a course that was not successfully completed (1 student). We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.2268)</u>	<u>(.2268)</u>
		<u>(.2268)</u>

Exceptional Student Education (#9002)

84. [Ref. 900201] One PK ESE student was not in attendance during the February 2021 reporting survey period and should not have been included in that survey's results. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0250)</u>	<u>(.0250)</u>
		<u>(.0250)</u>

Proposed Net Adjustment

(83.8317)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Indian River County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (3) students are provided the minimum required annual hours of instruction (900 hours) before being fully funded; (4) the English language proficiency of students being considered for placement or for continuation of their ESOL placement 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; (5) schedules for students enrolled concurrently or intermittently in the Hospital and Homebound Program are reported in the appropriate programs and that reporting is supported by properly documented physician's statements and homebound teachers' contact logs; (6) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (7) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (8) all required participants are involved in the development of students' EPs or IEPs and proper documentation is maintained in the students' files; (9) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (10) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (11) 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 (12) out-of-field teachers earn in-service training points or college credits required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2020-21

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 2020-21

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 2020-21

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Indian River 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 Indian River 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 Indian River County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 22 schools other than charter schools, 5 charter schools, 3 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$30.9 million was provided through the FEFP to the District for the District-reported 17,076.93 unweighted FTE as recalibrated, which included 2,281.54 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. 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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and, Survey 4 was performed June 14 through 18, 2021.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

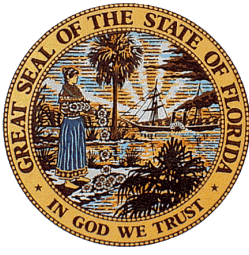
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT

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, 2021. 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. Alternative Center For Education	1 and 2
2. Rosewood Magnet School	3 through 7
3. Gifford Middle School	8 through 18
4. Pelican Island Elementary School	19 through 27
5. Dodgertown Elementary School	28 through 35
6. Glendale Elementary School	36 through 41
7. Oslo Middle School	42 through 48
8. Sebastian River High School	49 through 56
9. Liberty Magnet School	57 through 61
10. Storm Grove Middle School	62 through 72
11. Indian River Charter High School*	73 through 78
12. North County Charter School*	79 through 81
13. Indian River Virtual Instruction Program	82
14. Indian River Virtual Course Offerings	83
15. Exceptional Student Education	84
* Charter School	



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Indian River 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, 2021. 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 2020-21 (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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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 Indian River 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, 2021.

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 weaknesses⁹ 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

⁹ 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.

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 *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 3, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Indian River 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, 2021. (See NOTE B.) The population of vehicles (178) 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 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (7,618) 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>
Hazardous Walking	470
IDEA – PK through Grade 12, Weighted	479
All Other FEFP Eligible Students	<u>6,669</u>
Total	<u>7,618</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 55 of 315 students in our student transportation test.¹⁰

¹⁰ For student transportation, the material noncompliance is composed of Findings 3, 5, 6, 7, and 8 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 315 of the 7,618 students reported as being transported by the District.	55	(37)
In conjunction with our general tests of student transportation we identified certain issues related to 24 additional students.	<u>24</u>	<u>(23)</u>
Total	<u>79</u>	<u>(60)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Indian River 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 2020-21 (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

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July¹¹ and October 2020 reporting survey periods and the February and June 2021 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 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 7,512 students were reported for an incorrect number of DIT in the October 2020 and February 2021 reporting survey periods. The students were reported for 90 DIT rather than 74 and 95 DIT respectively in accordance with the District’s instructional calendar. We propose the following adjustments:

October 2020 Survey

90 Days in Term

Hazardous Walking	(286)
IDEA - PK through Grade 12, Weighted	(164)
All Other FEFP Eligible Students	(2,778)

74 Days in Term

Hazardous Walking	286
IDEA - PK through Grade 12, Weighted	164
All Other FEFP Eligible Students	2,778

¹¹ Due to the COVID-19 pandemic, the District did not transport students during the July 2020 reporting survey period.

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
February 2021 Survey		
<u>95 Days in Term</u>		
Hazardous Walking	184	
IDEA - PK through Grade 12, Weighted	209	
All Other FEFP Eligible Students	3,891	
<u>90 Days in Term</u>		
Hazardous Walking	(184)	
IDEA - PK through Grade 12, Weighted	(209)	
All Other FEFP Eligible Students	<u>(3,891)</u>	0

2. [Ref. 52] Our general tests disclosed that one student attending a middle school in Grade 6 was incorrectly reported in the Hazardous Walking ridership category. *FTE General Instructions 2020-21*, page 74, provide that Grade 6 students who attend middle or junior high school may not be counted; therefore, this student was not eligible to be reported in this ridership category. However, we determined that the student lived more than 2 miles from their assigned school and was eligible to be reported in the All Other FEFP Eligible Students Ridership category. We propose the following adjustment:

October 2020 Survey		
<u>74 Days in Term</u>		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

3. [Ref. 53] Our general tests disclosed that the ridership of 21 students (1 student in our test) was not properly supported for State transportation funding. Specifically, the ridership dates for the students were after the date on the which the bus driver signed the bus report attesting to the accuracy of the ridership. We propose the following adjustment:

October 2020 Survey		
<u>74 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(20)</u>	(21)

4. [Ref. 54] Our general tests disclosed that three students were either not marked as riding buses (two students) or not listed on the bus driver's report (one student). We propose the following adjustments:

October 2020 Survey		
<u>74 Days in Term</u>		
All Other FEFP Eligible Students	(1)	

		Students Transported Proposed Net Adjustments	
<u>Findings</u>			
February 2021 Survey			
<u>95 Days in Term</u>			
	All Other FEFP Eligible Students	(2)	(3)
5.	[Ref. 55] One student in our test was not listed on the supporting bus driver’s report. We propose the following adjustment:		
February 2021 Survey			
<u>95 Days in Term</u>			
	All Other FEFP Eligible Students	(1)	(1)
6.	[Ref. 56] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student’s assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
October 2020 Survey			
<u>74 Days in Term</u>			
	All Other FEFP Eligible Students	(1)	(1)
7.	[Ref. 57] Thirty-nine students in our test were incorrectly reported in the Hazardous Walking ridership category. The students’ routes from home to school did not cross a designated hazardous walking area. We determined that 8 students lived more than 2 miles from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 31 students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2020 Survey			
<u>74 Days in Term</u>			
	Hazardous Walking	(18)	
	All Other FEFP Eligible Students	4	
February 2021 Survey			
<u>95 Days in Term</u>			
	Hazardous Walking	(21)	
	All Other FEFP Eligible Students	4	(31)
8.	[Ref. 58] Thirteen students in our test were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. The students’ IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 10 students were eligible to be reported in the (Finding Continues on Next Page)		

**Students
Transported
Proposed Net
Adjustments**

Findings

All Other FEFP Eligible Students ridership category, and the remaining 3 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2020 Survey

74 Days in Term

IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	2

February 2021 Survey

95 Days in Term

IDEA - PK through Grade 12, Weighted	(5)
All Other FEFP Eligible Students	4

June 2021 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>4</u>	<u>(3)</u>

Proposed Net Adjustment		<u>(60)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Indian River County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) transportation management verifies that students are attending an elementary school and that students' path from home to assigned school crosses a designated hazardous location prior to reporting the students in the Hazardous Walking ridership category; (3) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily accessible files; (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) 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 (6) 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, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files .

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

FTE General Instructions 2020-21 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Indian River 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 Indian River County

For the fiscal year ended June 30, 2021, the District received \$2.9 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2020	84	3,228	333
February 2021	83	4,284	713
June 2021	<u>11</u>	<u>106</u>	<u>-</u>
Totals	<u>178</u>	<u>7,618</u>	<u>1,046</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, 2021. 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.



School District of Indian River County

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David K. Moore, Ed.D. - Superintendent

Sherrill F. Noman, CPA
State of Florida Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399

March 3, 2023

Reference: 2020-21 FEFP FTE Student Enrollment, Transportation and Teacher Certification Audit Responses

Dear Ms. Norman,

Please find below our responses to the above preliminary and tentative report regarding the 2020-2021 (June 30, 2021) Florida Education Finance Program (FEFP) student enrollment, student transportation, and teacher certification examination dated February 10, 2023.

Full-Time Equivalent Student Enrollment & Teacher Certification

A. For Finding Numbers 5, 6, 8, 10, 11, 14, 21, 22, 30, 37, 38, 45, 53, 54, 55, 58, 60, 63, 65, 67:

We acknowledge the findings; however, the district plans to appeal these findings to DOE which involve discrepancies in the calculation and timing of the 180 days of instruction or the 900-hour equivalent to students and the number of minutes for elementary schools.

The main issue regarding these findings was the date the students return from our Transitional or Virtual model to brick and mortar. This movement was not only a focus of the district but also the State of Florida for underperforming students.

- The students returned on October 26, 2020; versus October 9, 2020, FTE date certain.
- When using the later return date, and utilizing all the school calendar days, all students received over 900 hours of instruction for the SY 2020-21.
- To move the students before the end of the quarter would have not been in the best interest of the students from a mental health or academic support and stability perspective.
- After students returned to Brick and Mortar, all students had or exceeded 900 instructional hours for the school year.
- During the audit, it was stated the elementary schools had recess on early release days.
 - This reduced the number of instructional minutes/hours.
 - However, there was no recess on these days.
 - The Modified Days (Early Release Days) for elementary school are a total of 290 minutes according to the bell schedule less 30 minutes for lunch equals 260 minutes.

Gene A. Posca, M.D. • Jacqueline Rosario • Dr. Peggy Jones • Teri L. Barenborg • Brian M. Barefoot
District 1 District 2 District 3 District 4 District 5

Transforming education to inspire & empower ALL students to maximize their full potential.
Equal Opportunity Educator and Employer

B. For Finding Numbers 1, 2, 3, 4, 7, 9, 12, 13, 15, 16, 17, 18, 19, 20, 23, 24, 25, 26, 27, 28, 29, 31, 32, 33, 34, 35, 36, 39, 40, 41, 42, 43, 44, 46, 47, 48, 49, 50, 51, 52, 56, 57, 59, 61, 62, 64, 66, 68, 69, 70, 71, 72, 82, 83, 84: ESE, ESOL, Teacher Certification:

We acknowledge the findings which mainly involve discrepancies in the records for services provided to ESE, ELL, and Hospital Homebound students concerning the FTE reported. Most of the discrepancies center around the IEP and the matrix services not being consistent with reported FTE and documentation. The ELL discrepancies are centered around teacher certification, out-of-field reporting and not having the required number of in-service training points. The district will continue to make corrective action and implement improvements and training to ensure all FTE reporting is accurate and correct for all students.

C. Finding Numbers 73, 74, 75, 76, 77, and 78 relate to Indian River Charter High School findings:

Indian River Charter High School (IRCHS) recognizes and accepts the FTE audit findings which reference teachers out-of-field in ESOL, a student listed as out-of-membership for ESE, and failure to meet ESOL committee requirements. However, IRCHS plans to appeal the audit findings and FTE adjustment regarding the failure to meet 900 hours of instruction. Our plan is reinforced by the issuing of DOE Emergency Orders 6 and 7 which waived the requirement for the 2020-2021 school year. IRCHS continues to make improvements and modifications to ensure that all FTE reporting is accurate and correct for all students.

D. Finding Numbers 79, 80, and 81 related to North County Charter School findings their responses are attached separately:

North County Charter acknowledges and accepts the findings and will continue to implement improvements and training to ensure all FTE reporting is accurate and correct for all students.

Student Transportation

E. Finding #1-8: Ridership Survey, Hazardous Walking Conditions:

We acknowledge the findings discovered during the examination of the districts' transportation records. Additional and continuous professional development will be provided to ensure all findings are addressed to ensure correct ridership is reported in future surveys.

We appreciate the time and effort put into the preparation of the preliminary tentative report. The district has already taken measures to correct deficiencies that were noted and will continue to modify practices and enhance professional development to minimize all future deficiencies.

Sincerely,


David K. Moore, Ed.D.
Superintendent