

**OSCEOLA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Debra P. Pace served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Jay Wheeler	1
Kelvin Soto, Chair through 11-20-17	2
Tim Weisheyer	3
Clarence Thacker, Vice Chair from 11-21-17	4
Ricky Booth, Vice Chair through 11-20-17, Chair from 11-21-17	5

The team leader was Bernice Rivas and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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**OSCEOLA COUNTY DISTRICT SCHOOL BOARD
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OSCEOLA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DOE	Department of Education
DJJ	Department of Juvenile Justice
EOC	End of Course
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
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, Career Education 9-12, and student transportation, the Osceola County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 35 of the 292 teachers in our test. Forty-seven (16 percent) of the 292 teachers in our test taught at charter schools and 22 (63 percent) of the 35 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 44 of 180 students in our Basic with ESE Services test and 9 of the 34 students in our Career Education 9-12 test. Eighteen (10 percent) of the 180 students in our Basic with ESE Services test attended charter schools and none of the 44 students with exceptions attended charter schools. None of the 34 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 102 of the 381 students in our student transportation test, in addition to 156 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 76 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 5.3732 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 35.5355 (21.9096 applicable to District schools other than charter schools and 13.6259 applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 228 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$149,389 (negative 35.5355 times \$4,203.95), of which \$92,107 is applicable to District schools other than charter schools and \$57,282 is applicable to charter schools.

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

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 48 schools other than charter schools, 20 charter schools, 1 combined charter and virtual school, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$264.5 million was provided through the FEFP to the District for the District-reported 66,010.40 unweighted FTE as recalibrated, which included 12,518.23 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes

less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$11.4 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 Osceola County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2017-18* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 with ESE Services and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 2, 2019

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2018, the Osceola County District School Board (District) reported to the DOE 66,010.40 unweighted FTE as recalibrated, which included 12,518.23 unweighted FTE as recalibrated for charter schools, at 48 District schools other than charter schools, 20 charter schools, 1 combined charter and virtual school, 1 cost center, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (73) 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 (31,060) 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 44 of the 180 students in our Basic with ESE Services test² and 9 of the 34 students in our Career Education 9-12 test.³ Eighteen (10 percent) of the 180 students in our Basic with ESE Services test attended charter schools and none of the 44 students with exceptions attended charter schools. None of the 34 students in our Career Education 9-12 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	72	19	22,373	264	7	45,279.0600	150.6577	107.3250
Basic with ESE Services	72	20	3,608	180	44	9,766.2000	123.7473	(4.6178)
ESOL	71	18	4,847	667	59	8,947.8100	459.3062	(102.7379)
ESE Support Levels 4 and 5	48	14	193	138	7	634.1600	96.7276	(3.3942)
Career Education 9-12	18	2	<u>39</u>	<u>34</u>	<u>9</u>	<u>1,383.1700</u>	<u>6.4386</u>	<u>(1.9483)</u>
All Programs	73	20	<u>31,060</u>	<u>1,283</u>	<u>126</u>	<u>66,010.4000</u>	<u>836.8774</u>	<u>(5.3732)</u>

² For Basic with ESE Services, the material noncompliance is composed of Findings 53, 54, 66, 67, 69, 70, 71, and 74 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 33, 34, 36, and 60 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,159 of which 987 are applicable to District schools other than charter schools and 172 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 35 of the 292 teachers in our test.⁴ Forty-seven (16 percent) of the 292 teachers in our test taught at charter schools and 22 (63 percent) of the 35 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.

⁴ For teachers, the material noncompliance is composed of Findings 2, 7, 8, 13, 14, 21, 22, 28, 29, 30, 31, 32, 37, 41, 45, 50, 51, 52, 58, 63, 72, and 73 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	5.3548	1.107	5.9278
102 Basic 4-8	11.4116	1.000	11.4116
103 Basic 9-12	17.3600	1.001	17.3774
111 Grades K-3 with ESE Services	(.5000)	1.107	(.5535)
112 Grades 4-8 with ESE Services	(.1920)	1.000	(.1920)
113 Grades 9-12 with ESE Services	(3.9258)	1.001	(3.9297)
130 ESOL	(29.5393)	1.212	(35.8016)
254 ESE Support Level 4	(2.3896)	3.619	(8.6480)
255 ESE Support Level 5	(1.0046)	5.526	(5.5514)
300 Career Education 9-12	(1.9483)	1.001	(1.9502)
Subtotal	<u>(5.3732)</u>		<u>(21.9096)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	17.6847	1.107	19.5769
102 Basic 4-8	55.5139	1.000	55.5139
130 ESOL	(73.1986)	1.212	(88.7167)
Subtotal	<u>.0000</u>		<u>(13.6259)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	23.0395	1.107	25.5047
102 Basic 4-8	66.9255	1.000	66.9255
103 Basic 9-12	17.3600	1.001	17.3774
111 Grades K-3 with ESE Services	(.5000)	1.107	(.5535)
112 Grades 4-8 with ESE Services	(.1920)	1.000	(.1920)
113 Grades 9-12 with ESE Services	(3.9258)	1.001	(3.9297)
130 ESOL	(102.7379)	1.212	(124.5183)
254 ESE Support Level 4	(2.3896)	3.619	(8.6480)
255 ESE Support Level 5	(1.0046)	5.526	(5.5514)
300 Career Education 9-12	(1.9483)	1.001	(1.9502)
Total	<u>(5.3732)</u>		<u>(35.5355)</u>

- Notes: (1) See NOTE A7.
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Districtwide</u>	<u>Proposed Adjustments (1)</u>		<u>Balance Forward</u>
		<u>#0081</u>	<u>#0101</u>	
101 Basic K-3	5.2227	.....	(.0299)	5.1928
102 Basic 4-8	7.9332	.....	.....	7.9332
103 Basic 9-12	.....	3.1319	.....	3.1319
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.9821	.....	.9821
130 ESOL	(13.1559)	(3.2747)	(.2116)	(16.6422)
254 ESE Support Level 4	.....	(.4942)	.....	(.4942)
255 ESE Support Level 5	.....	(.4879)	.....	(.4879)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>(.1428)</u>	<u>(.2415)</u>	<u>(.3843)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0161*</u>	<u>#0163*</u>	<u>#0171*</u>	<u>#0201</u>	
101	5.1928	.....	3.0834	6.0614	.....	14.3376
102	7.9332	4.3608	14.8929	30.0229	.....	57.2098
103	3.1319	.....	.....	.....	1.3513	4.4832
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	.9821	.....	.....	.....	.....	.9821
130	(16.6422)	(4.3608)	(17.9763)	(36.0843)	(1.7727)	(76.8363)
254	(.4942)	.....	.....	.....	.....	(.4942)
255	(.4879)	.....	.....	.....	.....	(.4879)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2123)</u>	<u>(.2123)</u>
Total	<u>(.3843)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6337)</u>	<u>(1.0180)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0300</u>	<u>#0302</u>	<u>#0401</u>	<u>#0821</u>	<u>Balance Forward</u>
101	14.3376	.....	3.2761	1.6086	.....	19.2223
102	57.2098	.6589	1.2920	.....	3.8727	63.0334
103	4.4832	.....	.....	.....	.....	4.4832
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	.9821	.....	.....	.....	.....	.9821
130	(76.8363)	(.6589)	(4.5681)	(1.2839)	(3.8727)	(87.2199)
254	(.4942)	.....	.....	(.8247)	.....	(1.3189)
255	(.4879)	.....	.....	.....	.....	(.4879)
300	<u>(.2123)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2123)</u>
Total	<u>(1.0180)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(1.5180)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0881*</u>	<u>#0902</u>	<u>#0922</u>	<u>#0961</u>	
101	19.2223	3.3172	.....	.....	.....	22.5395
102	63.0334	4.3429	.....	.....	.4443	67.8206
103	4.4832	.....	7.2646	1.3707	.....	13.1185
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.2917	.2917
113	.9821	.....	(1.0000)	.0704	.....	.0525
130	(87.2199)	(7.6601)	(5.2643)	(2.1493)	(.4443)	(102.7379)
254	(1.3189)	.....	(1.0003)	(.0704)	.....	(2.3896)
255	(.4879)	.....	.....	.....	(.2917)	(.7796)
300	<u>(.2123)</u>	<u>.....</u>	<u>.....</u>	<u>(.6380)</u>	<u>.....</u>	<u>(.8503)</u>
Total	<u>(1.5180)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4166)</u>	<u>.0000</u>	<u>(2.9346)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#7001</u>	<u>#7004</u>	<u>#7006</u>	<u>#9041</u>	
101	22.5395	.5000	.....	.....	.....	23.0395
102	67.8206	(.8577)	(.0374)	.....	.....	66.9255
103	13.1185	.....	4.2337	.0078	.....	17.3600
111	.0000	(.5000)	.....	.....	.....	(.5000)
112	.2917	(.1423)	(.3414)	.....	.....	(.1920)
113	.0525	.....	(3.8406)	(.1377)	.....	(3.9258)
130	(102.7379)	.....	.....	.....	.....	(102.7379)
254	(2.3896)	.....	.....	.....	.....	(2.3896)
255	(.7796)	.....	.....	.....	(.2250)	(1.0046)
300	<u>(.8503)</u>	<u>.....</u>	<u>(1.0980)</u>	<u>.....</u>	<u>.....</u>	<u>(1.9483)</u>
Total	<u>(2.9346)</u>	<u>(1.0000)</u>	<u>(1.0837)</u>	<u>(.1299)</u>	<u>(.2250)</u>	<u>(5.3732)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

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

Findings

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Districtwide – Certification of Attendance Records

1. [Ref. 1] Our review of student attendance records disclosed that the school principals of the 17 District schools in our tests did not certify the completeness and accuracy of the automated attendance records as required by SBE Rule 6A-1.044(9), FAC. The certification is to indicate that all attendance records have been kept as prescribed by law and SBE rules. Because we were able to verify attendance for the students in our tests and that each teacher completed attendance for at least 1 of the 11 days in each reporting survey period, we propose this disclosure finding with no proposed adjustments.

.0000

Districtwide – Noncertified Teachers - Substitutes

2. [Ref. 16171/17181/30071/30273/40172/88173] Our test of teacher qualifications disclosed that six teachers (three teachers at noncharter schools and three teachers at charter schools) did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in (*Finding Continues on Next Page*)

Findings

Districtwide – Noncertified Teachers – Substitutes (Continued)

for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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

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

<u>Non-Charter Schools</u>		
102 Basic 4-8	6.0388	
130 ESOL	<u>(6.0388)</u>	.0000
<u>Charter Schools</u>		
101 Basic K-3	5.2227	
102 Basic 4-8	1.8944	
130 ESOL	<u>(7.1171)</u>	<u>.0000</u>
		<u>.0000</u>

Osceola High School (#0081)

3. [Ref. 8101] ELL Committees for four ELL students were not convened by October 13 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.8545	
130 ESOL	<u>(1.8545)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Osceola High School (#0081) (Continued)

4. [Ref. 8102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student’s on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services) in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4879	
255 ESE Support Level 5	<u>(.4879)</u>	.0000

5. [Ref. 8103] School records did not demonstrate that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student’s IEP was amended in December 2017. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4942	
254 ESE Support Level 4	<u>(.4942)</u>	.0000

6. [Ref. 8104] Our review of FTE reported in the June 2018 reporting survey period disclosed that one course was incorrectly reported for one student (not in our test) based on the student passing an EOC assessment related to the course. However, the student was previously enrolled in the course; consequently, the course should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.1428)</u>	(.1428)
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7. [Ref. 8171] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.7145	
130 ESOL	<u>(.7145)</u>	.0000

8. [Ref. 8172] One teacher, who held a temporary certificate in Chemistry, had not completed the GK requirement within 1 calendar year of the date of employment under the temporary certificate pursuant to Section 1012.56(7), Florida Statutes. We propose the following adjustment:

103 Basic 9-12	.7057	
130 ESOL	<u>(.7057)</u>	.0000

(.1428)

Findings

Thacker Avenue Elementary for International Studies (#0101)

9. [Ref. 10102] School records did not demonstrate that one ELL student was in membership during the February 2018 reporting survey period. Documentation provided by School management indicated that the student’s parent officially notified the School of the student’s withdrawal on February 2, 2018, which was prior the February 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	(.0299)	
130 ESOL	<u>(.2116)</u>	<u>(.2415)</u>
		<u>(.2415)</u>

Avant Garde Academy K8 Osceola (#0161) Charter School

10. [Ref. 16101] The file for one ELL student did not contain documentation to support the student’s continued ESOL placement. The student was assessed a Fluent English Speaker; however, School records did not evidence that the student was assessed in reading and writing prior to the ELL Committee meeting convened to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8522	
130 ESOL	<u>(.8522)</u>	.0000

11. [Ref. 16102] An ELL Committee for one ELL student was not convened by October 13 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8252	
130 ESOL	<u>(.8252)</u>	.0000

12. [Ref. 16103] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4208	
130 ESOL	<u>(.4208)</u>	.0000

13. [Ref. 16172] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students or Language Arts and was not approved by the Charter School Board to teach such students out of field. The teacher held certification in Social Science but taught courses that required certification in ESOL and Language Arts. In addition, the students’ parents were not notified of the *(Finding Continues on Next Page)*

Findings

Avant Garde Academy K8 Osceola (#0161) Charter School (Continued)

teacher’s out-of-field status in ESOL and Language Arts. We propose the following adjustment:

102 Basic 4-8	2.2247	
130 ESOL	<u>(2.2247)</u>	.0000

14. [Ref. 16173] One teacher taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field until January 16, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.0379	
130 ESOL	<u>(.0379)</u>	<u>.0000</u>
		<u>.0000</u>

Mater Brighton Lakes (#0163) Charter School

15. [Ref. 16306] Student course schedules were incorrectly reported for 28 of the 63 students we tested. The School’s bell schedule supported varying numbers of instructional minutes per week depending on grade level that met the minimum reporting of CMW; however, the students’ course schedules were not reported in accordance with the bell schedule. We noted differences ranging from 210 CMW to 475 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 year and their reported FTE was recalibrated to 1.0, this erroneous reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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16. [Ref. 16301] ELL Committees for eight ELL students were not convened by October 13 (six students) or within 30 school days prior to the students’ DEUSS anniversary dates (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the *ELL Student Plan* for one student was dated January 8, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8552	
102 Basic 4-8	5.3776	
130 ESOL	<u>(6.2328)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Mater Brighton Lakes (#0163) Charter School (Continued)

17. [Ref. 16302] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8632	
130 ESOL	<u>(.8632)</u>	.0000

18. [Ref. 16303] School records demonstrated that two students were exited from the ESOL Program prior to the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4482	
102 Basic 4-8	.4300	
130 ESOL	<u>(.8782)</u>	.0000

19. [Ref. 16304] Three ELL students were assessed English language proficient and competent English readers and writers; however, ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

101 Basic K-3	1.7800	
102 Basic 4-8	.8784	
130 ESOL	<u>(2.6584)</u>	.0000

20. [Ref. 16305] The English language proficiency of one ELL student was not assessed and an ELL Committee not convened until January 29, 2018, which was after the October 2017 reporting survey period, 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	.4287	
130 ESOL	<u>(.4287)</u>	.0000

21. [Ref. 16371/72] Two teachers were not properly certified and were not approved by Charter School Board to teach out of field until May 17, 2018, which was after the October 2017 and February 2018 reporting survey periods. The teachers were certified in Social Science (Ref. 16371) and Biology (Ref. 16372) but taught courses that required certification in Math. We also noted the students' parents were not notified of one teacher's (Ref. 16371) out-of-field status until January 12, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Mater Brighton Lakes (#0163) Charter School (Continued)

<u>Ref. 16371</u>		
102 Basic 4-8	4.8906	
130 ESOL	<u>(4.8906)</u>	.0000

<u>Ref. 16372</u>		
102 Basic 4-8	1.9389	
130 ESOL	<u>(1.9389)</u>	.0000

22. [Ref. 16373] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Reading. We propose the following adjustment:

102 Basic 4-8	.0855	
130 ESOL	<u>(.0855)</u>	.0000
		<u>.0000</u>

Renaissance Charter School at Tapestry (#0171)

23. [Ref. 17101] The parents of two ELL students were not notified of the students’ ESOL placements until after the October 2017 and February 2018 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.4250	
102 Basic 4-8	.3722	
130 ESOL	<u>(.7972)</u>	.0000

24. [Ref. 17102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8582	
130 ESOL	<u>(.8582)</u>	.0000

25. [Ref. 17103] The *ELL Student Plans* for three ELL students were not available at the time of our examination and could not be subsequently located. In addition, one student was assessed English language proficient and an ELL Committee was not convened to consider the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	1.0645	
130 ESOL	<u>(1.0645)</u>	.0000

Findings

Renaissance Charter School at Tapestry (#0171) (Continued)

26. [Ref. 17104] ELL Committees for four ELL students were not convened by October 13 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (three students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of two students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

102 Basic 4-8	2.5539	
130 ESOL	<u>(2.5539)</u>	.0000

27. [Ref. 17105] An ELL Committee for one student was not convened until January 22, 2018, which was after the after the October 2017 reporting survey period, 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	.3500	
130 ESOL	<u>(.3500)</u>	.0000

28. [Ref. 17171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. In addition, the students' parents were not notified of teacher's out-of-field status in Language Arts until January 9, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	4.1060	
130 ESOL	<u>(4.1060)</u>	.0000

29. [Ref. 17172/73] Two teachers were not properly certified. One teacher (Ref. 17172) was not approved by the Charter School Board to teach out of field in Middle Grades English. In addition, the students' parents were not appropriately notified of one teacher's out-of-field status in Middle Grades English or ESOL (Ref. 17172) as the notification did not specifically indicate the out-of-field subject area and the parents of the students taught by the other teacher (Ref. 17173) were not notified until January 31, 2018, which was after the October 2017 reporting survey period. We propose the following adjustments:

<u>Ref. 17172</u>		
102 Basic 4-8	2.3600	
130 ESOL	<u>(2.3600)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Tapestry (#0171) (Continued)

<u>Ref. 17173</u>		
102 Basic 4-8	2.9060	
130 ESOL	<u>(2.9060)</u>	.0000

30. [Ref. 17174/75/77/78/79/80] The parents of students taught by six out-of-field teachers were not notified of the teachers' out-of-field status in ESOL (Ref. 17180 – one teacher) or not until January 31, 2018, which was after the October 2017 reporting survey period (Ref. 17174/75/77/78/79 – five teachers). We also noted that one of the teachers (Ref. 17178) had earned only 60 of the 120 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 adjustments:

<u>Ref. 17174</u>		
102 Basic 4-8	5.2426	
130 ESOL	<u>(5.2426)</u>	.0000

<u>Ref. 17175</u>		
102 Basic 4-8	1.0214	
130 ESOL	<u>(1.0214)</u>	.0000

<u>Ref. 17177</u>		
102 Basic 4-8	3.6468	
130 ESOL	<u>(3.6468)</u>	.0000

<u>Ref. 17178</u>		
102 Basic 4-8	4.5228	
130 ESOL	<u>(4.5228)</u>	.0000

<u>Ref. 17179</u>		
101 Basic K-3	1.7982	
130 ESOL	<u>(1.7982)</u>	.0000

<u>Ref. 17180</u>		
101 Basic K-3	1.6184	
130 ESOL	<u>(1.6184)</u>	.0000

31. [Ref. 17176] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	2.2198	
130 ESOL	<u>(2.2198)</u>	.0000

Findings

Renaissance Charter School at Tapestry (#0171) (Continued)

32. [Ref. 17182] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until January 31, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.0185	
130 ESOL	<u>(1.0185)</u>	<u>.0000</u>
		<u>.0000</u>

St. Cloud High School (#0201)

33. [Ref. 20101] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1556)</u>	(.1556)
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34. [Ref. 20102] More work hours were reported for one Career Education 9-12 student who participated in OJT than were supported by the student’s timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.0567)</u>	(.0567)
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35. [Ref. 20103] ELL Committees for two ELL students were not convened by October 13 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	1.3497	
130 ESOL	<u>(1.3497)</u>	<u>.0000</u>

36. [Ref. 20104] School records did not evidence that two students in our Career Education 9-12 test were in attendance for dual enrollment courses taken at the Technical College during the October 2017 (one student) and February 2018 (both students) reporting survey periods. In addition, the timecard for one of the students who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	<u>(.4214)</u>	(.4214)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

St. Cloud High School (#0201) (Continued)

37. [Ref. 20171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English and ESOL but taught a course that required certification in Reading or the Reading endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4230	
130 ESOL	<u>(.4230)</u>	<u>.0000</u>
		<u>(.6337)</u>

Koa Elementary School (#0300)

38. [Ref. 30001] School records evidenced that one student was exited from the ESOL Program in the prior school year. Accordingly, we propose the following adjustment:

102 Basic 4-8	.2212	
130 ESOL	<u>(.2212)</u>	<u>.0000</u>

39. [Ref. 30002] One ELL student was assessed English language proficient and a competent English reader and writer, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.4377	
130 ESOL	<u>(.4377)</u>	<u>.0000</u>
		<u>.0000</u>

Westside K-8 School (#0302)

40. [Ref. 30201] ELL Committees for four ELL students were not convened by October 13 (three students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.4305	
102 Basic 4-8	1.2920	
130 ESOL	<u>(1.7225)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Westside K-8 School (#0302) (Continued)

41. [Ref. 30271/72] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL until January 10, 2018, which was after the October 2017 reporting survey period. We propose the following adjustments:

<u>Ref. 30271</u>		
101 Basic K-3	1.5024	
130 ESOL	<u>(1.5024)</u>	.0000
<u>Ref. 30272</u>		
101 Basic K-3	1.3432	
130 ESOL	<u>(1.3432)</u>	<u>.0000</u>
		<u>.0000</u>

Boggy Creek Elementary School (#0401)

42. [Ref. 40102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4273	
130 ESOL	<u>(.4273)</u>	.0000

43. [Ref. 40103] One student in our ESOL test withdrew from school prior to the October 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.0743)	
130 ESOL	<u>(.4257)</u>	(.5000)

44. [Ref. 40104] The *ELL Student Plan* for one student was not prepared until January 8, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4309	
130 ESOL	<u>(.4309)</u>	.0000

45. [Ref. 40171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field until January 16, 2018, which was after the October 2017 reporting survey period. The teacher held certification in Elementary (*Finding Continues on Next Page*)

Findings

Boggy Creek Elementary School (#0401) (Continued)

Education and ESE but taught courses that required an endorsement in Autism Spectrum Disorders. In addition, the students' parents were not notified of the teacher's out-of-field status until January 9, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8247	
254 ESE Support Level 4	<u>(.8247)</u>	<u>.0000</u>
		<u>(.5000)</u>

Parkway Middle School (#0821)

46. [Ref. 82101] Four ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	2.1875	
130 ESOL	<u>(2.1875)</u>	<u>.0000</u>

47. [Ref. 82102/82103] ELL Committees for three ELL students were not convened by October 13 (two students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency of one of the students (Ref. 82102) was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

<u>Ref. 82102</u>		
102 Basic 4-8	.6875	
130 ESOL	<u>(.6875)</u>	<u>.0000</u>

<u>Ref. 82103</u>		
102 Basic 4-8	.6852	
130 ESOL	<u>(.6852)</u>	<u>.0000</u>

48. [Ref. 82106] The file for one ELL student did not contain documentation to support the student's initial ESOL placement. The student scored English language proficient on the IDEA Oral Language Proficiency Test Oral/Aural assessment, was not assessed in reading and writing, and an ELL Committee was not convened to consider the student's placement in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

P. M. Wells Charter Academy (#0881)

49. [Ref. 88101] Two ELL students were assessed English language proficient and competent English readers and writers and ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

101 Basic K-3	1.6332	
130 ESOL	<u>(1.6332)</u>	.0000

50. [Ref. 88171] One teacher, who held a temporary certificate in Middle Grades Science, did not complete the GK requirements within 1 calendar year of the date of employment under the temporary certificate pursuant to Section 1012.56(7), Florida Statutes. We propose the following adjustment:

102 Basic 4-8	2.8600	
130 ESOL	<u>(2.8600)</u>	.0000

51. [Ref. 88172] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.6840	
130 ESOL	<u>(1.6840)</u>	.0000

52. [Ref. 88174] One teacher, who held a temporary certificate in Middle Grades Math, had not completed the GK requirements within 1 calendar year of the date of employment under the temporary certificate pursuant to Section 1012.56(7), Florida Statutes. We propose the following adjustment:

102 Basic 4-8	1.4829	
130 ESOL	<u>(1.4829)</u>	<u>.0000</u>
		<u>.0000</u>

Celebration High School (#0902)

53. [Ref. 90201] The EP for one ESE student enrolled in the Gifted Program lacked one of two professional signatures required by SBE Rule 6A-6.030191(3), FAC. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Celebration High School (#0902) (Continued)

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

54. [Ref. 90202] The IEP meeting participants signature page 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	.5001	
113 Grades 9-12 with ESE Services	<u>(.5001)</u>	.0000

55. [Ref. 90203] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

56. [Ref. 90204] The IEP and *Matrix of Services* form for one ESE student covering the October 2017 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

57. [Ref. 90205] An ELL Committee for one ELL student was not convened by October 13 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3916	
130 ESOL	<u>(.3916)</u>	.0000

58. [Ref. 90271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that required certification in Reading or the Reading endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.8727	
130 ESOL	<u>(4.8727)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Harmony High School (#0922)

59. [Ref. 92201] ELL Committees for two ELL students were not convened by October 13 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.1498	
130 ESOL	<u>(1.1498)</u>	.0000

60. [Ref. 92202] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.6380)</u>	(.6380)
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61. [Ref. 92203] One student was not in attendance during the February 2018 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

103 Basic 9-12	<u>(.4659)</u>	(.4659)
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62. [Ref. 92204] Our review of FTE reported in the June 2018 reporting survey period disclosed that two courses were incorrectly reported for two students (not in our test) based on the students passing EOC assessments related to the courses. However, the students were previously enrolled in the courses; consequently, the courses should not have been reported for FEPF funding. We propose the following adjustment:

103 Basic 9-12	<u>(.3127)</u>	(.3127)
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63. [Ref. 92271] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach one course reported in the February 2018 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.9995	
113 Grades 9-12 with ESE Services	.0704	
130 ESOL	<u>(.9995)</u>	
254 ESE Support Level 4	<u>(.0704)</u>	.0000
		<u>(1.4166)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

East Lake Elementary School (#0961)

64. [Ref. 96101] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student’s on-campus instruction should have been reported in Program No. 112 (Basic 4-8 with ESE Services) in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2917	
255 ESE Support Level 5	<u>(.2917)</u>	.0000

65. [Ref. 96102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4443	
130 ESOL	<u>(.4443)</u>	<u>.0000</u>
		<u>.0000</u>

Osceola Virtual Instruction Program (#7001)

66. [Ref. 700101] One ESE student enrolled in part-time virtual courses was incorrectly reported in Program No. 112 (Grades 4-8 with ESE Services). School management indicated that the student was not disabled under the IDEA and School records did not evidence the student’s ESE status. We propose the following adjustment:

102 Basic 4-8	.1423	
112 Grades 4-8 with ESE Services	<u>(.1423)</u>	.0000

67. [Ref. 700102] The IEP for one ESE student enrolled in a full-time virtual education program was not completed until October 17, 2017, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000

68. [Ref. 700103] School records did not demonstrate that one virtual education student was a Florida resident; consequently, we were unable to determine the student’s eligibility to be reported in a Virtual Education Program. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Osceola Virtual Instruction Program (#7001) (Continued)

102 Basic 4-8	(1.0000)	(1.0000)
		(1.0000)

Osceola Virtual Franchise (Secondary) (#7004)

69. [Ref. 700401] Thirty-one students in our Basic with ESE Services test were enrolled in part-time virtual courses and were incorrectly reported in Program No. 113 (Grades 9-12 with ESE Services). School management indicated that the students were not disabled under the IDEA and School records did not evidence the students' ESE status. We propose the following adjustment:

102 Basic 4-8	.3414	
103 Basic 9-12	2.5401	
112 Grades 4-8 with ESE Services	(.3414)	
113 Grades 9-12 with ESE Services	(2.5401)	.0000

70. [Ref. 700402] Eight students (four students were in our Basic test and four students were in our Basic with ESE Services test) were reported for virtual education courses that were not reported in the October 2017 or February 2018 reporting survey periods and, contrary to *FTE General Instructions 2017-18*, were not completed by the end of the 180-day school year. In addition, the four ESE students were incorrectly reported in Program No. 113 (Grades 9-12 with ESE Services). School management indicated that the students were not disabled under the IDEA and School records did not evidence the students' ESE status. We propose the following adjustment:

102 Basic 4-8	(.3788)	
103 Basic 9-12	.1154	
113 Grades 9-12 with ESE Services	(.7021)	(.9655)

71. [Ref. 700403] Three semester-long courses were reported as year-long courses for three virtual education students in our Basic with ESE Services test, which resulted in an overstatement of reported FTE. In addition, the students were incorrectly reported in Program No. 113 (Grades 9-12 with ESE Services). School management indicated that the students were not disabled under the IDEA and School records did not evidence the students' ESE status. We propose the following adjustment:

103 Basic 9-12	.2502	
113 Grades 9-12 with ESE Services	(.3684)	(.1182)

Findings

Osceola Virtual Franchise (Secondary) (#7004) (Continued)

72. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English, ESOL, and Elementary Education but taught a course that required certification in PK Primary Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.3280	
113 Grades 9-12 with ESE Services	(.2300)	
300 Career Education 9-12	<u>(1.0980)</u>	<u>.0000</u>
		<u>(1.0837)</u>

Osceola Virtual Instruction - Course Offerings (#7006)

73. [Ref. 700671] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math and ESE but taught a course that required certification in Chemistry. We also noted that the students' parents were not notified of the teacher's out-of-field status. Since the students were reported in the Basic Education Program, we present this disclosure finding with no proposed adjustment.

.0000

74. [Ref. 700601] Two ESE students enrolled in part-time virtual courses were incorrectly reported in Program No. 113 (Grades 9-12 with ESE Services). School management indicated that the students were not disabled under the IDEA and School records did not evidence the students' ESE status. We propose the following adjustment:

103 Basic 9-12	.1377	
113 Grades 9-12 with ESE Services	<u>(.1377)</u>	<u>.0000</u>

75. [Ref. 700602] One Basic virtual education student was enrolled and reported in three virtual credit recovery courses in the June 2018 reporting survey period. However, school records did not demonstrate that the student previously failed these courses; consequently, the courses were not eligible to be reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.1299)</u>	<u>(.1299)</u>
		<u>(.1299)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hospital/Homebound Program (#9041)

76. [Ref. 904101] The homebound instructors' contact logs for two ESE students enrolled in the Hospital and Homebound Program disclosed that the students did not receive homebound instruction during the October 2017 or February 2018 reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	(.2250)	(.2250)
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(.2250)

Proposed Net Adjustment

(5.3732)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Osceola County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 13 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to each student's DEUSS anniversary date and ELL Committees are timely convened subsequent to these assessments; (2) schedules for students concurrently enrolled in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs for the correct number of instructional minutes and for the correct amount of FTE; (3) there is evidence that the *Matrix of Services* forms are reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period and retained in readily accessible files; (4) FTE is accurately reported for students who have passed an EOC assessment and only when the student has not previously been enrolled in the course; (5) only students who are enrolled and are in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (6) ELL students who have been assessed English language proficient are either exited from the ESOL Program or ELL Committees are convened to consider students' continued ESOL placements; (7) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (8) student course schedules are reported in accordance with the schools' bell schedules; (9) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and the students' records are retained in readily accessible files; (10) students exited from the ESOL Program are not reported for FTE funding in the ESOL Program category; (11) parents are timely notified of their children's ESOL placements; (12) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (13) student files support that IEPs and EPs are properly and timely prepared, all required attendees are present at IEP and EP meetings, and the IEPs and EPs are retained in readily accessible files; (14) students are reported in the correct FEFP Programs for the correct amount of FTE; (15) students enrolled in virtual instruction programs are reported in accordance with the *FTE General Instructions 2017-18* and are Florida residents; (16) homebound teacher instructional contact logs are retained in readily assessable files for students enrolled in the Hospital and Homebound Program; (17) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (18) parents are timely notified when their children are assigned to teachers teaching out of field; (19) teachers who are issued temporary certificates timely pass the GK test; (20) all teachers, including the noncertified teachers hired as 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; (21) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines; and (22) student attendance records are appropriately certified by the school principals.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2017-18

Attendance

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

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

FTE General Instructions 2017-18

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Osceola County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 48 schools other than charter schools, 20 charter schools, 1 cost center, 1 combined charter and virtual school, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$264.5 million was provided through the FEFP to the District for the District-reported 66,010.40 unweighted FTE as recalibrated, which included 12,518.23 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

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

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

<u>School</u>	<u>Findings</u>
Districtwide – Certification of Attendance	1
Districtwide – Noncertificated Substitutes	2
1. Osceola High School	3 through 8
2. Thacker Avenue Elementary for International Studies	9
3. Avant Garde Academy K8 Osceola*	10 through 14
4. Mater Brighton Lakes*	15 through 22
5. Renaissance Charter School at Tapestry*	23 through 32
6. St. Cloud High School	33 through 37
7. Koa Elementary School	38 and 39
8. Westside K-8 School	40 and 41
9. Boggy Creek Elementary School	42 through 45
10. Parkway Middle School	46 through 48
11. Cypress Elementary School	NA
12. P. M. Wells Charter Academy*	49 through 52
13. Celebration High School	53 through 58
14. Harmony High School	59 through 63
15. Flora Ridge Elementary School	NA
16. East Lake Elementary School	64 and 65
17. Osceola Virtual Instruction Program	66 through 68
18. Osceola Virtual Franchise (Secondary)	69 through 72
19. Osceola Virtual Instruction - Course Offerings	73 through 75
20. Hospital/Homebound Program	76

* Charter School



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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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 Osceola 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, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 2, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (657) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (46,946) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	27
Hazardous Walking	877
IDEA – PK through Grade 12, Weighted	2,997
All Other FEFP Eligible Students	<u>43,045</u>
Total	<u>46,946</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 102 of 381 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 5, 7, 8, 9, 10, 11, 12, and 13 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)	-	-
Our tests included 381 of the 46,946 students reported as being transported by the District.	-	102	(78)
In conjunction with our general tests of student transportation we identified certain issues related to 156 additional students.	-	<u>156</u>	<u>(150)</u>
Total	<u>(2)</u>	<u>258</u>	<u>(228)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

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

**Students
Transported
Proposed Net
Adjustments**

Findings

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

1. [Ref. 51] The reported number of buses in operation was overstated by two buses in the February 2018 survey period. The bus count was incorrect due to data input errors made when recording the bus numbers. We propose the following adjustment:

February 2018 Survey

Number of Buses in Operation	<u>(2)</u>	0
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2. [Ref. 53] Our general test disclosed one PK student was incorrectly reported in the Hazardous Walking ridership category. The student was enrolled in an ESE Program and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2017 Survey

<u>90 Days in Term</u>		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

Findings

3. [Ref. 54] Our general tests disclosed that one student was incorrectly reported for State transportation funding. The student was enrolled in the McKay Scholarship Program and did not attend a public school. We propose the following adjustment:

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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4. [Ref. 55] Our general tests disclosed that six PK students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Specifically, the parents of four of the students were enrolled in the District’s Teenage Parent Program and the students should have been reported in the Teenage Parent and Infants ridership category; however, we noted that one of the students was not listed on the bus driver report as having been transported and two students were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
Teenage Parents and Infants	<u>3</u>	(3)

5. [Ref. 56] Our general tests disclosed that one bus driver report was not signed by the bus driver attesting to the accuracy of the ridership reflected on the report. Transportation records evidenced that 117 students were not marked as riding a bus and 8 students were not listed on the bus driver reports as having been transported. In addition, one student who was reported in the IDEA - PK through Grade 12, Weighted ridership category was not evaluated for placement in an ESE Program at the time of the reporting survey period. Consequently, the ridership of the 125 students (2 students were in our test) could not be validated. We propose the following adjustment:

February 2018 Survey

90 Days in Term

Hazardous Walking	(15)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(109)</u>	(125)

6. [Ref. 57] Our general tests disclosed that five students were incorrectly reported in the IDEA PK through Grade 12, Weighted ridership category. The students were not students with disabilities under the IDEA; however, we noted that two of the students (*Finding Continues on Next Page*)

**Students
Transported
Proposed Net
Adjustments**

Findings

lived more than 2 miles from their assigned school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. The other three students were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>2</u>	(3)

7. [Ref. 58] Our general tests disclosed that 20 students (1 student was in our test) were either not marked as riding the bus (16 students) or were not listed on the bus driver reports (4 students) for the October 2017 or June 2018 reporting survey periods. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	(17)	

June 2018 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(20)
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8. [Ref. 60] Five students in our test were incorrectly reported in the Teenage Parents and Infants ridership category. Specifically, the students were not enrolled in the District’s Teen Parent Program. However, four students lived more than 2 miles from their assigned school and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and one student was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

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

February 2018 Survey

90 Days in Term

Teenage Parents and Infants	(3)	
All Other FEFP Eligible Students	<u>2</u>	(1)

Findings

9. [Ref. 61] Sufficient documentation was not maintained to support the reporting of 64 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(c), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding the DOE Hazardous Walking Site Review Checklist and a listing of hazardous walking locations for the 2017-18 school year, District management provided that an Osceola County Community Traffic Safety Team (CTST) composed of various representatives from the county had been established and a meeting was held on October 11, 2017. We were provided with a letter that included a list of hazardous walking locations and stated that the CTST evaluated Hazardous Walking submittals and agreed they met the criteria of Section 1006.23, Florida Statutes. However, we noted that the District did not have evidence to support the criteria (e.g., date each location was inspected, traffic volume, residential area, and speed limit) required by Section 1006.23, Florida Statutes.

We determined that 8 of the 64 students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. The other 56 students were not otherwise eligible for State transportation funding.

We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(30)
All Other FEFP Eligible Students	3

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2018 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(34)	
All Other FEFP Eligible Students	<u>5</u>	(56)

10. [Ref. 62] Thirteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category (11 students) or the All Other FEFP Eligible Students ridership category (2 students), as follows:

- a. The IEPs for the 11 students reported in the IDEA – PK through 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category; however, we determined that the students lived 2 miles or more from their assigned schools and 10 of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. The other student was not listed on the bus driver report as having been transported and was not otherwise eligible to be reported for State transportation funding.
- b. The IEPs for the 2 students reported in the All Other FEFP Eligible Students ridership category indicated the students met one of the five criteria required for reporting in a weighted ridership category and were eligible to be reported in the IDEA – PK through Grade 12, Weighted ridership category.

We propose the following adjustments:

a. October 2017 Survey

<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	

February 2018 Survey

<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	7	

June 2018 Survey

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

b. June 2018 Survey

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

**Students
Transported
Proposed Net
Adjustments**

Findings

11. [Ref. 63] Ten students in our test were either not marked on the bus driver reports as riding the bus (four students) or were not listed on the bus driver reports as having been transported (six students); consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:

October 2017 Survey

90 Days in Term

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

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	

June 2018 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	(10)
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12. [Ref. 64] Six students in our test were not in attendance during the June 2018 reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

June 2018 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	(6)
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13. [Ref. 65] 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 to be reported for State transportation funding. We propose the following adjustment:

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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14. [Ref. 66] Our general tests disclosed that charter school records did not evidence the ridership of one student in the October 2017 reporting survey period who was transported via general-purpose transportation (city buses). We propose the following adjustment:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
Proposed Net Adjustment		<u>(228)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Osceola County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported; (2) students are reported in the correct ridership category based on their grade level and eligibility criteria and documentation is maintained on file to support that reporting; (3) students enrolled solely in a McKay Scholarship Program are not reported for State transportation funding; (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) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (6) Transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain documentation as required by Section 1006.23, Florida Statutes; (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; and (9) documentation is retained to support the reporting of students transported on city buses.

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

REGULATORY CITATIONS

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

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

1. Student Eligibility

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

2. Transportation in Osceola County

For the fiscal year ended June 30, 2018, the District received \$11.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	-	-	-
October 2017	309	23,521	974
February 2018	306	23,055	905
June 2018	<u>42</u>	<u>370</u>	<u>1</u>
Totals	<u>657</u>	<u>46,946</u>	<u>1,880</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

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

SCHOOL BOARD MEMBERS

District 1 – Teresa "Terry" Castillo
407-577-5022
District 2 – Kelvin Soto – Chair
407-870-4009
District 3 – Tim Weisheyer – Vice-Chair
407-361-0235
District 4 – Clarence Thacker
407-870-4009
District 5 – Ricky Booth
407-870-4009



Superintendent of Schools
Dr. Debra P. Pace

December 2, 2019

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

Attn: J. David Hughes

Dear Ms. Norman:

The School District of Osceola County, Florida has reviewed the draft audit report of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students, and Student Transportation for the Fiscal Year Ended June 30, 2018.

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

In the areas of Exceptional Student Education, Teacher Certification, English for Speakers of Other Languages and Career Education, the District will:

- continue its effort in conducting compliance training to district personnel and school level administrators in the areas of ESOL, ESE, Career Education and Teacher Certification;
- continue strengthening On-the-Job Training programs by periodically reviewing student timecards for accuracy and completeness;
- continue to thoroughly review ESE Matrix of Services before each FTE survey to ensure students are correctly reported and records are maintained and properly filed;
- continue to thoroughly review Hospital and Homebound records to ensure the accurate reporting of attendance for face to face teacher provision of services;
- continue to ensure that teachers are qualified and scheduled in accordance with their certifications;

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Districtwide Accreditation by the AdvancED Accreditation Commission

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Superintendent of Schools
Dr. Debra P. Pace

Ms. Sherrill F. Norman, CPA
December 2, 2019
Page 2

- continue strengthening our procedures to ensure Out-of-Field Reports are accurate and Board-approved, and the communication with parents is effective and timely;
- ensure ESOL compliance requirements have been met according to each teacher's individual category and timeline, with the assistance of the ELLevation Education compliance component;
- continue to train teachers and data entry clerks to ensure attendance is taken daily and attendance procedures are followed and regularly monitored; and
- continue to provide training and on-going technical support to charter school staff to ensure students are accurately reported..

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

- ensure students are placed in the appropriate ridership categories through an adequate review process,
- ensure weighted students are identified based on the criteria required for IDEA classification,
- continue to enhance the interaction and validation of data between the student information system and the student transportation management software,
- document designated hazardous locations in sufficient detail and maintain documentation as required by Florida statute,
- ensure students are registered and passenger lists are filed in a timely manner, as required, and
- ensure all bus driver reports documenting student ridership are signed and dated by the bus drivers attesting to the validity of the ridership data.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Debra P. Pace".

Dr. Debra P. Pace
Superintendent

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