

**PALM BEACH 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 Superintendents

During the 2017-18 fiscal year, Dr. Donald E. Fennoy II served as Superintendent of Schools from March 15, 2018, Dr. Robert M. Avossa served as Superintendent before that date, and the following individuals served as Board members:

	District No.
Barbara McQuinn	1
Chuck Shaw, Chair	2
Karen M. Brill	3
Erica Zigone Whitfield	4
Frank A. Barbieri, Jr., Esq.	5
Marcia Andrews	6
Dr. Debra L. Robinson, Vice Chair	7

The team leader was Eric R. Seldomridge, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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PALM BEACH COUNTY DISTRICT SCHOOL BOARD
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PALM BEACH COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, Career Education 9-12, and student transportation, the Palm Beach 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 68 of the 426 teachers in our test. We noted 110 (26 percent) of the 426 teachers in our test taught at charter schools and 37 (54 percent) of the 68 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 74 of the 676 students in our ESOL test and 13 of the 94 students in our Career Education 9-12 test. We noted that 138 (20 percent) of the 676 students in our ESOL test attended charter schools and 62 (84 percent) of the 74 students with exceptions attended charter schools. None of the 94 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 99 of the 523 students in our student transportation test, in addition to 48 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 93 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 15.1636 (12.7292 applicable to District schools other than charter schools and 2.4344 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 131.4491 (73.7953 applicable to District schools other than charter schools and 57.6538 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 145 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 \$552,605 (negative 131.4491 times \$4,203.95), of which \$310,232 is applicable to District schools other than charter schools and \$242,373 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 Palm Beach 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 Palm Beach County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 180 schools other than charter schools, 48 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$325.6 million was provided through the FEFP to the District for the District-reported 189,898.92 unweighted FTE as recalibrated, which included 20,093.99 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the 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 \$26.8 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 Palm Beach 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 English for Speakers of Other Languages and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12, the Palm Beach 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

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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and 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
August 27, 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 Palm Beach County District School Board (District) reported to the DOE 189,898.92 unweighted FTE as recalibrated, which included 20,093.99 unweighted FTE as recalibrated for charter schools, at 180 District schools other than charter schools, 48 charter schools, 2 cost centers, 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 (233) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools and 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 (40,522) 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 74 of the 676 students in our ESOL test² and 13 of the 94 students in our Career Education 9-12 test.³ Of the 676 students in our ESOL test, 138 (20 percent) attended charter schools and 62 (84 percent) of the 74 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	224	28	28,838	386	15	127,154.3000	227.7794	167.5842
Basic with ESE Services	232	30	5,830	260	20	39,147.6700	201.4653	11.3651
ESOL	210	22	4,992	676	74	17,923.6800	485.9158	(149.2316)
ESE Support Levels 4 and 5	122	18	680	334	32	1,390.3800	277.3067	(28.4196)
Career Education 9-12	38	3	<u>182</u>	<u>94</u>	<u>13</u>	<u>4,282.8900</u>	<u>22.0962</u>	<u>(16.4617)</u>
All Programs	233	30	<u>40,522</u>	<u>1,750</u>	<u>154</u>	<u>189,898.9200</u>	<u>1,214.5634</u>	<u>(15.1636)</u>

² For ESOL, the material noncompliance is composed of Findings 3, 4, 14, 22, 25, 31, 34, 35, 42, 43, 56, 59, 60, 62, 63, 69, 70, 71, 76, 77, 82, 83, and 86 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 15 and 27 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,634, of which 1,260 are applicable to District schools other than charter schools and 374 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 68 of the 426 teachers in our test.⁴ Of the 426 teachers in our test, 110 (26 percent) taught at charter schools and 37 (54 percent) of the 68 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, 6, 7, 8, 11, 12, 13, 16, 18, 19, 20, 21, 24, 28, 29, 30, 37, 38, 44, 45, 47, 49, 50, 51, 52, 55, 61, 64, 65, 66, 67, 68, 72, 73, 74, 75, 78, 79, 84, 85, 87, and 90 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	21.9033	1.107	24.2470
102 Basic 4-8	8.9155	1.000	8.9155
103 Basic 9-12	46.1010	1.001	46.1471
111 Grades K-3 with ESE Services	8.2733	1.107	9.1586
112 Grades 4-8 with ESE Services	(2.8069)	1.000	(2.8069)
113 Grades 9-12 with ESE Services	3.7444	1.001	3.7481
130 ESOL	(68.8309)	1.212	(83.4231)
254 ESE Support Level 4	(7.7802)	3.619	(28.1565)
255 ESE Support Level 5	(6.4871)	5.526	(35.8477)
300 Career Education 9-12	(15.7616)	1.001	(15.7774)
Subtotal	(12.7292)		(73.7953)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	36.1518	1.107	40.0200
102 Basic 4-8	50.9951	1.000	50.9951
103 Basic 9-12	3.5175	1.001	3.5210
111 Grades K-3 with ESE Services	4.5573	1.107	5.0449
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113 Grades 9-12 with ESE Services	(1.4030)	1.001	(1.4044)
130 ESOL	(80.4007)	1.212	(97.4456)
254 ESE Support Level 4	(11.2856)	3.619	(40.8426)
255 ESE Support Level 5	(2.8667)	5.526	(15.8414)
300 Career Education 9-12	(.7001)	1.001	(.7008)
Subtotal	(2.4344)		(57.6538)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	58.0551	1.107	64.2670
102 Basic 4-8	59.9106	1.000	59.9106
103 Basic 9-12	49.6185	1.001	49.6681
111 Grades K-3 with ESE Services	12.8306	1.107	14.2035
112 Grades 4-8 with ESE Services	(3.8069)	1.000	(3.8069)
113 Grades 9-12 with ESE Services	2.3414	1.001	2.3437
130 ESOL	(149.2316)	1.212	(180.8687)
254 ESE Support Level 4	(19.0658)	3.619	(68.9991)
255 ESE Support Level 5	(9.3538)	5.526	(51.6891)
300 Career Education 9-12	(16.4617)	1.001	(16.4782)
Total	(15.1636)		(131.4491)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>Districtwide</u>	<u>#0081</u>	<u>#0541</u>	
101 Basic K-3	12.9730	.....	.....	12.9730
102 Basic 4-8	7.6334	.....	2.1425	9.7759
103 Basic 9-12	.7170	2.2072	.....	2.9242
111 Grades K-3 with ESE Services	3.9950	.....	.....	3.9950
112 Grades 4-8 with ESE Services	.....	.....	(.5001)	(.5001)
113 Grades 9-12 with ESE Services	.....	1.4170	.....	1.4170
130 ESOL	(21.3234)	(2.2072)	(1.0089)	(24.5395)
254 ESE Support Level 4	(3.9950)	(1.0000)	(.6335)	(5.6285)
255 ESE Support Level 5	.....	(.4170)	.....	(.4170)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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>#0581</u>	<u>#0691</u>	<u>#0741</u>	<u>#1371</u>	
101	12.9730	.....	.....	11.6361	.....	24.6091
102	9.7759	.....	.....	.....	.....	9.7759
103	2.9242	1.5434	37.9787	.....	2.3679	44.8142
111	3.9950	.....	.....	2.1500	.....	6.1450
112	(.5001)	.....	.....	.....	.....	(.5001)
113	1.4170	(.3336)	.5950	.....	1.4514	3.1298
130	(24.5395)	(2.0434)	(24.4251)	(11.6361)	(2.3679)	(65.0120)
254	(5.6285)	.....	.....	(2.1500)	.....	(7.7785)
255	(.4170)	.....	(.5950)	.....	(1.4514)	(2.4634)
300	<u>.0000</u>	<u>(.8918)</u>	<u>(13.5536)</u>	<u>.....</u>	<u>(1.3162)</u>	<u>(15.7616)</u>
Total	<u>.0000</u>	<u>(1.7254)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.3162)</u>	<u>(3.0416)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#1411</u>	<u>#1531</u>	<u>#1581</u>	<u>#1611</u>	
101	24.6091	.3136	.8548	.....	.....	25.7775
102	9.7759	.....	.....	2.4165	.....	12.1924
103	44.8142	.....	.....	.....	3.1801	47.9943
111	6.1450	.....	.....	.....	.....	6.1450
112	(.5001)	.....	.0008	(2.0000)	.....	(2.4993)
113	3.1298	.....	.....	.....	1.9019	5.0317
130	(65.0120)	(.3136)	(.8548)	(.4165)	(3.1801)	(69.7770)
254	(7.7785)	.....	.....	.....	.....	(7.7785)
255	(2.4634)	.....	(.0008)	.....	(1.9019)	(4.3661)
300	<u>(15.7616)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(15.7616)</u>
Total	<u>(3.0416)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0416)</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>#1801</u>	<u>#1851</u>	<u>#1911</u>	<u>#2141</u>	
101	25.7775	(1.4375)	.....	2.5368	.....	26.8768
102	12.1924	.5000	.....	1.6370	.2360	14.5654
103	47.9943	.4998	4.4405	.....	.....	52.9346
111	6.1450	1.4375	.....	.....	.5335	8.1160
112	(2.4993)	.....	.....	.....	.....	(2.4993)
113	5.0317	.....	(.5000)	.....	.....	4.5317
130	(69.7770)	.....	(3.9405)	(4.1738)	(.2360)	(78.1273)
254	(7.7785)	(.9998)	.....	.....	(.5335)	(9.3118)
255	(4.3661)	.....	.....	.....	.....	(4.3661)
300	<u>(15.7616)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(15.7616)</u>
Total	<u>(3.0416)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0416)</u>

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

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#2751	#2761	#2801*	#2941*	
101	26.8768	.....	5.0276	.....	.....	31.9044
102	14.5654	1.5120	1.7360	4.3378	9.1133	31.2645
103	52.9346	.....	.....	.....	.....	52.9346
111	8.1160	.4955	.....	.....	1.0440	9.6555
112	(2.4993)	.5000	.....	.....	.....	(1.9993)
113	4.5317	.....	.....	.....	.....	4.5317
130	(78.1273)	(1.5120)	(6.7636)	(4.3378)	.....	(90.7407)
254	(9.3118)	.....	.....	.....	(7.2906)	(16.6024)
255	(4.3661)	(.9955)	.....	.....	(2.8667)	(8.2283)
300	<u>(15.7616)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(15.7616)</u>
Total	<u>(3.0416)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0416)</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>Balance Forward</u>
		<u>#3971*</u>	<u>#4002*</u>	<u>#4020*</u>	<u>#4021*</u>	
101	31.9044	.....	9.0421	5.8179	3.4393	50.2037
102	31.2645	.....	13.0858	5.4645	2.2040	52.0188
103	52.9346	3.5175	.....	.....	.....	56.4521
111	9.6555	.....	.....	.....	.....	9.6555
112	(1.9993)	.....	.....	.....	.....	(1.9993)
113	4.5317	(1.4030)	.....	.....	.....	3.1287
130	(90.7407)	(3.8488)	(22.1279)	(11.2824)	(5.6433)	(133.6431)
254	(16.6024)	.....	.....	.....	.....	(16.6024)
255	(8.2283)	.....	.....	.....	.....	(8.2283)
300	<u>(15.7616)</u>	<u>(.7001)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(16.4617)</u>
Total	<u>(3.0416)</u>	<u>(2.4344)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.4760)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#4051*</u>	<u>#4061*</u>	<u>#7004</u>	<u>#7006</u>	
101	50.2037	7.9139	.....	.....	.....	58.1176
102	52.0188	7.1981	1.9582	(1.2645)	.....	59.9106
103	56.4521	.....	.....	(6.6760)	(.1576)	49.6185
111	9.6555	(.4817)	.....	.....	.....	9.1738
112	(1.9993)	(1.0000)	.....	(.8076)	.....	(3.8069)
113	3.1287	.....	.....	(.7873)	.....	2.3414
130	(133.6431)	(13.6303)	(1.9582)	.....	.....	(149.2316)
254	(16.6024)	.....	.....	.....	.....	(16.6024)
255	(8.2283)	.....	.....	.....	.....	(8.2283)
300	<u>(16.4617)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(16.4617)</u>
Total	<u>(5.4760)</u>	<u>.0000</u>	<u>.0000</u>	<u>(9.5354)</u>	<u>(.1576)</u>	<u>(15.1690)</u>

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

*Charter School

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>	
		<u>#9034</u>	<u>Total</u>
101 Basic K-3	58.1176	(.0625)	58.0551
102 Basic 4-8	59.9106	.....	59.9106
103 Basic 9-12	49.6185	.....	49.6185
111 Grades K-13 with ESE Services	9.1738	3.6568	12.8306
112 Grades 4-8 with ESE Services	(3.8069)	.....	(3.8069)
113 Grades 9-12 with ESE Services	2.3414	.....	2.3414
130 ESOL	(149.2316)	.....	(149.2316)
254 ESE Support Level 4	(16.6024)	(2.4634)	(19.0658)
255 ESE Support Level 5	(8.2283)	(1.1255)	(9.3538)
300 Career Education 9-12	<u>(16.4617)</u>	.....	<u>(16.4617)</u>
Total	<u>(15.1690)</u>	<u>.0054</u>	<u>(15.1636)</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

Palm Beach 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 – Reporting of Bell Schedules

1. [Ref. 54101/74103/137104/158101/191101/214101/276101/280101/294101/400201/402101/406101] Student course schedules were incorrectly reported for 12 of the 26 nonvirtual schools tested. The daily instructional and bell schedules provided by the 12 schools supported varying numbers of instructional minutes per week that met the minimum reporting of CMW; however, the students' course schedules were not in agreement with the daily instructional and bell schedules. We noted differences ranging from 150 CMW to 1,650 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the schools' instructional and bell schedules. 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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Findings

Districtwide – Long-Term Substitutes

2. [Ref. 161172/276172/280173/294170/400271/405172/76/77] Our test of teacher qualifications disclosed that eight teachers (two teachers at noncharter schools and six 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 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:

Non-Charter Schools

101 Basic K-3	3.0344	
103 Basic 9-12	.7170	
130 ESOL	<u>(3.7514)</u>	.0000

Charter Schools

101 Basic K-3	9.9386	
102 Basic 4-8	7.6334	
111 Grades K-3 with ESE Services	3.9950	
130 ESOL	(17.5720)	
254 ESE Support Level 4	<u>(3.9950)</u>	.0000

Findings

Jupiter High School (#0081)

3. [Ref. 8101] One student was incorrectly reported in ESOL in the February 2018 reporting survey period. The student had been exited from the ESOL Program on November 2, 2017, and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.4169	
130 ESOL	<u>(.4169)</u>	.0000

4. [Ref. 8102] An ELL Committee was not convened by October 13 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.9163	
130 ESOL	<u>(.9163)</u>	.0000

5. [Ref. 8103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.4170	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>(.4170)</u>	.0000

6. [Ref. 8170] One teacher taught Basic subject area courses to classes that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1538	
130 ESOL	<u>(.1538)</u>	.0000

7. [Ref. 8171] One teacher taught Language Arts to classes that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.5062	
130 ESOL	<u>(.5062)</u>	.0000

8. [Ref. 8172] One teacher was not properly certified and was not approved by the School Board to teach out of field until January 24, 2018, which was after the October 2017 reporting survey period. The teacher held certification in English but taught
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Jupiter High School (#0081)

a course that required certification in Earth or Space Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status until February 8, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

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

Conniston Middle School (#0541)

9. [Ref. 54102] School records did not demonstrate that the parents of one ESE student were notified of the student's IEP meeting scheduled for April 11, 2017. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

10. [Ref. 54103] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	(.4999)	.0000

11. [Ref. 54170] One teacher taught Language Arts to classes that included ELL students but had earned none 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 adjustment:

102 Basic 4-8	.3214	
130 ESOL	(.3214)	.0000

12. [Ref. 54171] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.6875	
130 ESOL	(.6875)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Conniston Middle School (#0541) (Continued)

13. [Ref. 54172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in English and Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1336	
254 ESE Support Level 4	<u>(.1336)</u>	<u>.0000</u>
		<u>.0000</u>

Forest Hill Community High School (#0581)

14. [Ref. 58101] Two students were not in membership during the October 2017 reporting survey period (one student was in our ESOL test) and February 2018 reporting survey period (one student was in our Basic with ESE Services test) and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1430)	
113 Grades 9-12 with ESE Services	(.3336)	
130 ESOL	<u>(.3570)</u>	(.8336)

15. [Ref. 58102] School records did not evidence that six Career Education 9-12 students who participated in OJT worked during the applicable reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.8918)</u>	(.8918)
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16. [Ref. 58170] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.6864	
130 ESOL	<u>(1.6864)</u>	<u>.0000</u>
		<u>(1.7254)</u>

Lake Worth High School (#0691)

17. [Ref. 69101] 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
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Worth High School (#0691) (Continued)

Program. The student was to be provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5950	
255 ESE Support Level 5	(<u>.5950</u>)	.0000

18. [Ref. 69170/71] Two teachers taught Basic subject areas to classes that included ELL students but had earned only 20 (Ref. 69170) or none (Ref. 69071) of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 69170</u>		
103 Basic 9-12	7.0264	
130 ESOL	(<u>7.0264</u>)	.0000

<u>Ref. 69171</u>		
103 Basic 9-12	1.6331	
130 ESOL	(<u>1.6331</u>)	.0000

19. [Ref. 69172] One teacher taught Language Arts to classes that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4940	
130 ESOL	(<u>.4940</u>)	.0000

20. [Ref. 69173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	13.5536	
300 Career Education 9-12	(<u>13.5536</u>)	.0000

21. [Ref. 69174] One teacher taught Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	15.2716	
130 ESOL	(<u>15.2716</u>)	<u>.0000</u>
		<u>.0000</u>

Findings

Barton Elementary School (#0741)

22. [Ref. 74101] A valid *ELL Student Plan* for one student covering the October 2017 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4338	
130 ESOL	(<u>.4338</u>)	.0000

23. [Ref. 74102] Four ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.1500	
254 ESE Support Level 4	(<u>2.1500</u>)	.0000

24. [Ref. 74170] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	11.2023	
130 ESOL	(<u>11.2023</u>)	.0000
		<u>.0000</u>

Palm Beach Gardens High School (#1371)

25. [Ref. 137101] Two ELL students enrolled in the ESOL Program were incorrectly reported. An ELL Committee was not convened by October 13 for one student and the other student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.9756	
130 ESOL	(<u>.9756</u>)	.0000

26. [Ref. 137102] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were to be provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.4514	
255 ESE Support Level 5	(<u>1.4514</u>)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Beach Gardens High School (#1371) (Continued)

27. [Ref. 137103] School records did not evidence that seven Career Education 9-12 students who participated in OJT worked during the October 2017 reporting survey period (five students) or the February 2018 reporting survey period (two students). We propose the following adjustment:

300 Career Education 9-12	<u>(1.3162)</u>	(1.3162)
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28. [Ref. 137170] One teacher taught Reading to classes that included ELL students but had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.5793	
130 ESOL	<u>(.5793)</u>	.0000

29. [Ref. 137171] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.8130	
130 ESOL	<u>(.8130)</u>	.0000
		<u>(1.3162)</u>

Grove Park Elementary School (#1411)

30. [Ref. 141170] 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 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	.3136	
130 ESOL	<u>(.3136)</u>	.0000
		<u>.0000</u>

Findings

Clifford O Taylor/Kirklane Elementary (#1531)

31. [Ref. 153101] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We also noted that the student's parents were not notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8548	
130 ESOL	<u>(.8548)</u>	.0000

32. [Ref. 153102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0008	
255 ESE Support Level 5	<u>(.0008)</u>	<u>.0000</u>
		<u>.0000</u>

Congress Community Middle School (#1581)

33. [Ref. 158102] The files for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	<u>(2.0000)</u>	.0000

34. [Ref. 158103] An ELL Committee was not convened within 30 school days prior to one 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	.4165	
130 ESOL	<u>(.4165)</u>	<u>.0000</u>
		<u>.0000</u>

Santaluces Community High School (#1611)

35. [Ref. 161101] 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Santaluces Community High School (#1611) (Continued)

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	.0000

36. [Ref. 161102] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were to be provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.9019	
255 ESE Support Level 5	<u>(1.9019)</u>	.0000

37. [Ref. 161170] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.7760	
130 ESOL	<u>(.7760)</u>	.0000

38. [Ref. 161171] One teacher taught Reading to classes that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.1185	
130 ESOL	<u>(2.1185)</u>	<u>.0000</u>
		<u>.0000</u>

Royal Palm School (#1801)

39. [Ref. 180101] Our examination disclosed that three students in our Basic test were incorrectly reported in Program No. 101 (Basic K-3). The students' ESE files indicated they were students with disabilities under the IDEA, contained valid IEPs, and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(1.4375)	
111 Grades K-3 with ESE Services	<u>1.4375</u>	.0000

Findings

Royal Palm School (#1801) (Continued)

40. [Ref. 180102] Valid IEPs and the accompanying *Matrix of Services* forms for two ESE students covering the February 2018 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
103 Basic 9-12	.4998	
254 ESE Support Level 4	<u>(.9998)</u>	<u>.0000</u>
		<u>.0000</u>

Palm Beach Lakes High School (#1851)

41. [Ref. 185101] The IEP for one 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	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	<u>.0000</u>

42. [Ref. 185102] ELL Committees were not convened by October 13 for 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 student was not assessed by October 13. We propose the following adjustment:

103 Basic 9-12	1.0710	
130 ESOL	<u>(1.0710)</u>	<u>.0000</u>

43. [Ref. 185103] The file for one ELL 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	.4170	
130 ESOL	<u>(.4170)</u>	<u>.0000</u>

44. [Ref. 185170/71/72] Three teachers taught Reading (Ref. 185170/71) or Language Arts (Ref. 185172) to classes that included ELL students but had earned only 60 of the 180 (Ref. 185170) or none of the 60 (Ref. 185171) or 300 (Ref. 185172) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Beach Lakes High School (#1851) (Continued)

<u>Ref. 185170</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000
<u>Ref. 185171</u>		
103 Basic 9-12	1.8078	
130 ESOL	<u>(1.8078)</u>	.0000
<u>Ref. 185172</u>		
103 Basic 9-12	.5019	
130 ESOL	<u>(.5019)</u>	<u>.0000</u>
		<u>.0000</u>

Calusa Elementary School (#1911)

45. [Ref. 191170/71/72] Three teachers taught Language Arts to classes that included ELL students but had earned none (Ref. 191170) or 60 (Ref. 191172) of the 120 or 60 of the 240 (Ref. 191171) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 191170</u>		
102 Basic 4-8	1.6370	
130 ESOL	<u>(1.6370)</u>	.0000
<u>Ref. 191171</u>		
101 Basic K-3	2.4092	
130 ESOL	<u>(2.4092)</u>	.0000
<u>Ref. 191172</u>		
101 Basic K-3	.1276	
130 ESOL	<u>(.1276)</u>	<u>.0000</u>
		<u>.0000</u>

Acree Pines Elementary School (#2141)

46. [Ref. 214102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5335	
254 ESE Support Level 4	<u>(.5335)</u>	.0000

Findings

Acree Pines Elementary School (#2141) (Continued)

47. [Ref. 214170] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach such students out of field until January 24, 2018, which was after the October 2017 reporting survey period. We also noted that the student’s parents were not notified of the teacher’s out-of-field status until February 8, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2360	
130 ESOL	<u>(.2360)</u>	<u>.0000</u>
		<u>.0000</u>

Benoist Farms Elementary School (#2751)

48. [Ref. 275101] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placement in the Hospital and Homebound Program. The students were to be provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 111 (Grades K-3 with ESE Services) and Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.4955	
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.9955)</u>	<u>.0000</u>

49. [Ref. 275170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.5120	
130 ESOL	<u>(1.5120)</u>	<u>.0000</u>
		<u>.0000</u>

Cholee Lake Elementary School (#2761)

50. [Ref. 276170/71] Two teachers taught Primary Language Arts (Ref. 276170/71) and a Basic subject area (Ref. 276171) to classes that included ELL students but one teacher (Ref. 276170) was not properly certified and was not approved by the School Board to teach such students out of field until January 24, 2018, which was after the
(Finding Continues on Next Page)

Findings

Cholee Lake Elementary School (#2761) (Continued)

October 2017 reporting survey period. The other teacher (Ref. 276171) had earned none of the 60 or 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We also noted that the students’ parents were not notified of one teacher’s (Ref. 276170) out-of-field status until February 8, 2018, which was after the October 2017 reporting survey period. We propose the following adjustments:

<u>Ref. 276170</u>		
101 Basic K-3	5.0272	
130 ESOL	<u>(5.0272)</u>	.0000
<u>Ref. 276171</u>		
101 Basic K-3	.0004	
102 Basic 4-8	1.7360	
130 ESOL	<u>(1.7364)</u>	.0000
		<u>.0000</u>

Palm Beach Maritime Academy (#2801) Charter School

51. [Ref. 280170/72] Two teachers taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 280170</u>		
102 Basic 4-8	1.5074	
130 ESOL	<u>(1.5074)</u>	.0000
<u>Ref. 280172</u>		
102 Basic 4-8	.7040	
130 ESOL	<u>(.7040)</u>	.0000

52. [Ref. 280171] One teacher taught Language Arts and Reading courses to classes that included ELL students but had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.1264	
130 ESOL	<u>(2.1264)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Beach School for Autism (#2941) Charter School

53. [Ref. 294102] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

54. [Ref. 294103] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0440	
254 ESE Support Level 4	<u>(1.0440)</u>	.0000

55. [Ref. 294171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	9.1133	
254 ESE Support Level 4	(7.2466)	
255 ESE Support Level 5	<u>(1.8667)</u>	.0000

.0000

Mavericks High School at Palm Springs (#3971) Charter School

56. [Ref. 397105] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to 330 students (5 students were in our Basic test, 4 students were in our Basic with ESE Services test, and 1 student was in our ESOL test) as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the School's instructional calendar included only 179 days with 5 hours of instruction daily. The students' FTE should have been reported based on the actual hours of instruction provided for the number of days that the School was in session. Our recalculation of the FTE and hours of instruction disclosed that the course schedules for the students supported 895 hours of the required 900 hours of instruction (or .9944 total FTE) rather than 1.0000 FTE for the 2017-18 school year, resulting in a reported overstatement of 1.9008 FTE. We propose the following adjustment:

103 Basic 9-12	(1.4008)	
113 Grades 9-12 with ESE Services	(.4030)	
130 ESOL	(.0892)	
300 Career Education 9-12	<u>(.0078)</u>	(1.9008)

Findings

Mavericks High School at Palm Springs (#3971) Charter School (Continued)

57. [Ref. 397101] One student was incorrectly reported for FEFP funding during the February 2018 reporting survey period. The *FTE General Instructions 2017-18* states that “students who complete the minimum number of credits and other requirements but are unable to meet the state graduation test score requirement, required grade point average, or other district school board requirements for graduation may be awarded a certificate of completion or may elect to remain in the secondary school as either a full-time student or a part-time student for up to one additional year and receive special instruction designed to remedy their identified deficiencies.” The student was awarded a certificate of completion at the end of the 2014-15 school year and completed 1 additional year of FEFP-funded instruction during the 2015-16 school year; consequently, the student was not eligible to be reported for FEFP funding for the 2017-18 school year. In addition, the student was provided less than 900 hours of annual instruction (see Finding 56). We propose the following adjustment:

103 Basic 9-12	(.5000)	(.5000)
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58. [Ref. 397102] The IEPs for two ESE students were not available at the time of our examination and could not be subsequently located. In addition, one of the students was provided less than 900 hours of annual instruction (see Finding 56). We propose the following adjustment:

103 Basic 9-12	.9944	
113 Grades 9-12 with ESE Services	(1.0000)	(.0056)

59. [Ref. 397103] The *ELL Student Plans* for five students were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees for four students were not convened by October 13 (two students) or within 30 school days prior to the student’s DEUSS anniversary dates (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We further noted that the English language proficiency of two students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. In addition, the students were provided less than 900 hours of annual instruction (see Finding 56). We propose the following adjustment:

103 Basic 9-12	2.2776	
130 ESOL	(2.3000)	(.0224)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Mavericks High School at Palm Springs (#3971) Charter School (Continued)

60. [Ref. 397104] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. In addition, the student was provided less than 900 hours of annual instruction (see Finding 56). We propose the following adjustment:

103 Basic 9-12	.4944	
130 ESOL	<u>(.5000)</u>	(.0056)

61. [Ref. 397170/71] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. One teacher (Ref. 397170) held certification in Social Science and one teacher (Ref. 397171) held certification in Biology but the teachers taught courses that required certification in Business Education and Math, respectively. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 397170</u>		
103 Basic 9-12	.6923	
300 Career Education 9-12	<u>(.6923)</u>	.0000

<u>Ref. 397171</u>		
103 Basic 9-12	.9596	
130 ESOL	<u>(.9596)</u>	<u>.0000</u>

(2.4344)

Renaissance Charter School at Summit (#4002)

62. [Ref. 400202] ELL Committees for 15 students were not convened by October 13 (13 students) or within 30 school days prior to the students' DEUSS anniversary dates (2 students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	5.4880	
102 Basic 4-8	5.4416	
130 ESOL	<u>(10.9296)</u>	.0000

63. [Ref. 400203] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3643	
130 ESOL	<u>(.3643)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Summit (#4002) (Continued)

64. [Ref. 400270/74/76] Three teachers taught Primary Language Arts to classes that included ELL students but had earned none (Ref. 400276) or only 60 (Ref. 400270) of the 120 or only 60 (Ref. 400274) of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 400270</u>		
102 Basic 4-8	1.6546	
130 ESOL	<u>(1.6546)</u>	.0000
<u>Ref. 400274</u>		
102 Basic 4-8	1.4236	
130 ESOL	<u>(1.4236)</u>	.0000
<u>Ref. 400276</u>		
102 Basic 4-8	.1356	
130 ESOL	<u>(.1356)</u>	.0000

65. [Ref. 400272/77] Two teachers taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 400272</u>		
102 Basic 4-8	1.6525	
130 ESOL	<u>(1.6525)</u>	.0000
<u>Ref. 400277</u>		
102 Basic 4-8	1.4744	
130 ESOL	<u>(1.4744)</u>	.0000

66. [Ref. 400273] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.9392	
130 ESOL	<u>(.9392)</u>	.0000

67. [Ref. 400275/78] Two teachers taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines. We also noted that one teacher (Ref. 400278) was not properly certified and was not approved by the Charter (*Finding Continues on Next Page*)

Findings

Renaissance Charter School at Summit (#4002) (Continued)

School Board to teach such students out of field and the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustments:

<u>Ref. 400275</u>		
101 Basic K-3	2.3517	
130 ESOL	<u>(2.3517)</u>	.0000
<u>Ref. 400278</u>		
101 Basic K-3	1.2024	
130 ESOL	<u>(1.2024)</u>	.0000
		<u>.0000</u>

Franklin Academy – Boynton Beach (#4020) Charter School

68. [Ref. 402072] One teacher taught a Language Arts course to a class that included an ELL student but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. Since the student's related FTE is proposed for adjustment in Finding 69, we present this disclosure finding with no proposed adjustment:

.0000

69. [Ref. 402001] The *ELL Student Plans* for 13 students were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees for 5 of the students were not convened by October 13 (2 students) or within 30 school days prior to the students' DEUSS anniversary dates (3 students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of 3 students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

101 Basic K-3	3.7310	
102 Basic 4-8	3.9896	
130 ESOL	<u>(7.7206)</u>	.0000

70. [Ref. 402002] ELL Committees for four 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin Academy – Boynton Beach (#4020) Charter School (Continued)

101 Basic K-3	1.2547	
102 Basic 4-8	.3332	
130 ESOL	<u>(1.5879)</u>	.0000

71. [Ref. 402003] The files for two ELL students did not evidence that the parents were notified of the students’ ESOL placements. We also noted that the English language proficiency of one student was not assessed. We propose the following adjustment:

101 Basic K-3	.8322	
130 ESOL	<u>(.8322)</u>	.0000

72. [Ref. 402070] One teacher taught Language Arts to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach such students out of field in English and ESOL until January 24, 2018, which was after the October 2017 reporting survey period. The teacher held certification in Social Science but taught courses that required certification in English. We also noted that the students’ parents were not notified of the teacher’s out-of-field status until February 8, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3332	
130 ESOL	<u>(.3332)</u>	.0000

73. [Ref. 402071/74] Two teachers taught Language Arts to classes that included ELL students but had earned none of the 60 (Ref. 402074) or only 120 of the 240 (Ref. 402071) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 402071</u>		
102 Basic 4-8	.0882	
130 ESOL	<u>(.0882)</u>	.0000

<u>Ref. 402074</u>		
102 Basic 4-8	.2205	
130 ESOL	<u>(.2205)</u>	.0000

74. [Ref. 402073] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin Academy – Boynton Beach (#4020) Charter School (Continued)

102 Basic 4-8	.4998	
130 ESOL	(.4998)	.0000
		.0000

Franklin Academy Charter C (#4021)

75. [Ref. 402173] One teacher taught Basic subject areas to classes that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. Since the student’s related FTE is proposed for adjustment in Finding 76, we present this disclosure finding with no proposed adjustment:

.0000

76. [Ref. 402102] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees for two students were not convened by October 13 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the English language proficiency of one student was not assessed and the parents of one student were not notified of their child’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.8641	
102 Basic 4-8	1.7000	
130 ESOL	(2.5641)	.0000

77. [Ref. 402103] An ELL Committee was not convened by October 13 to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8800	
130 ESOL	(.8800)	.0000

78. [Ref. 402170/71/72/74] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach such students out of field (Ref. 402172) or not approved until January 24, 2018, which was after the October 2017 reporting survey period (Ref. 402170/71/74). We also noted that two teachers (Ref. 402171/74) had earned only 120 of the 240 (Ref. 402174) or 180 of the 300 (Ref. 402171) in-service training points (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin Academy Charter C (#4021) (Continued)

in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. In addition, the parents of the students were not notified of the teachers' out-of-field status (Ref. 402172) or not until February 8, 2018, which was after the October 2017 reporting survey period (Ref. 402170/71/74). We propose the following adjustments:

<u>Ref. 402170</u>		
102 Basic 4-8	.0455	
130 ESOL	<u>(.0455)</u>	.0000
<u>Ref. 402171</u>		
102 Basic 4-8	.0834	
130 ESOL	<u>(.0834)</u>	.0000
<u>Ref. 402172</u>		
102 Basic 4-8	.0417	
130 ESOL	<u>(.0417)</u>	.0000
<u>Ref. 402174</u>		
102 Basic 4-8	.3334	
130 ESOL	<u>(.3334)</u>	.0000

79. [Ref. 402175] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 or 120 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.6952	
130 ESOL	<u>(1.6952)</u>	<u>.0000</u>
		<u>.0000</u>

Renaissance Charter School at Central Palm (#4051)

80. [Ref. 405101] The file for one ESE student did not evidence that a General Education teacher participated in the development of the student's IEP. We propose the following adjustment:

101 Basic K-3	.4817	
111 Grades K-3 with ESE Services	<u>(.4817)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Central Palm (#4051) (Continued)

81. [Ref. 405102] The file for one ESE student did not evidence that the student's parents were notified of the student's IEP meeting. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

82. [Ref. 405103] The *ELL Student Plans* for eight students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	4.2072	
102 Basic 4-8	2.5278	
130 ESOL	<u>(6.7350)</u>	.0000

83. [Ref. 405104] ELL Committees for four 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:

102 Basic 4-8	2.9563	
130 ESOL	<u>(2.9563)</u>	.0000

84. [Ref. 405170/71/73/74] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach such students out of field (Ref. 405173) or not until January 24, 2018, which was after the October 2017 reporting survey period (Ref. 405170/71/74). We also noted that the parents of the students were not notified of the teacher's out-of-field status (Ref. 405173) or not until February 8, 2018, which was after the October 2017 reporting survey period (Ref. 405170/71/74). We propose the following adjustments:

<u>Ref. 405170</u>		
101 Basic K-3	.5410	
130 ESOL	<u>(.5410)</u>	.0000

<u>Ref. 405171</u>		
101 Basic K-3	.2440	
130 ESOL	<u>(.2440)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Central Palm (#4051) (Continued)

<u>Ref. 405173</u>		
101 Basic K-3	1.4640	
130 ESOL	<u>(1.4640)</u>	.0000
<u>Ref. 405174</u>		
101 Basic K-3	.9760	
130 ESOL	<u>(.9760)</u>	.0000

85. [Ref. 405175] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.7140	
130 ESOL	<u>(.7140)</u>	<u>.0000</u>
		<u>.0000</u>

Franklin Academy Charter D (#4061)

86. [Ref. 406102] ELL Committees for three 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 *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. In addition, the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date and the parents of one student were not notified of the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	1.8262	
130 ESOL	<u>(1.8262)</u>	.0000

87. [Ref. 406170] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1320	
130 ESOL	<u>(.1320)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Palm Beach Virtual Franchise (#7004)

88. [Ref. 700401] The FTE for 131 virtual education students (9 students were in our test) was incorrectly reported. Student records indicated that the students successfully completed a full-year course and should have been reported for .1667 FTE; however, the students were reported for either .2521 FTE (129 students) or .3334 FTE (2 students). District staff indicated that the error was noted and corrected prior to FTE submission to the DOE. However, upon further investigation, it was found that due to an isolated data processing error, the corrections reverted to the original incorrect reporting. We also noted that one student had not taken the required EOC assessment related to the course in question; consequently, the course was not eligible to be reported for FTE funding. We propose the following adjustment:

102 Basic 4-8	(1.2645)	
103 Basic 9-12	(6.6760)	
112 Grades 4-8 with ESE Services	(.8076)	
113 Grades 9-12 with ESE Services	<u>(.7873)</u>	<u>(9.5354)</u>
		<u>(9.5354)</u>

Palm Beach Virtual Instruction (Course Offerings) (#7006)

89. [Ref. 700601] Our examination disclosed that the FTE for two virtual education students was incorrectly reported. Student records for one student indicated that the student had successfully completed a one semester course; however, the course was reported for the FTE equivalent of two completed semesters in error. Student records for the other student indicated that the student had completed the course at the Florida Virtual School; consequently, the FTE should not have been reported under school number 7006. We propose the following adjustment:

103 Basic 9-12	(.1576)	(.1576)
		<u>(.1576)</u>

ESE Other Teaching Services (#9034)

90. [Ref. 903470] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the students' related FTE is proposed for adjustment in Finding 93, we present this disclosure finding with no proposed adjustment:

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

ESE Other Teaching Services (#9034) (Continued)

91. [Ref. 903401] Our examination disclosed that two students in our Basic test were incorrectly reported in Program No. 101 (Basic K-3). School records evidenced that the students were students with disabilities under the IDEA and contained valid IEPs supporting their ESE placement. Therefore, the students should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(.0625)	
111 Grades K-3 with ESE Services	<u>.0625</u>	.0000

92. [Ref. 903402] The *Matrix of Services* forms for five PK ESE students and the *Individualized Family Support Plans* for two of the students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.1000	
255 ESE Support Level 5	<u>(.1500)</u>	(.0500)

93. [Ref. 903403] The course schedules for ten PK ESE students (three students were in our test) were incorrectly reported. The students' daily instructional schedule indicated that the students attended school for 1,200 CMW; however, the District reported from 1,170 to 3,869 CMW. In addition, the School provided only a total of 708 hours of instruction rather than the prescribed 720 hours. We also noted that the *Matrix of Services* forms for two students incorrectly included three special considerations points for students scheduled to attend school on a part-time basis. The students were all scheduled for full-time; consequently, the students were not eligible for the additional points. We further noted that three of the students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.4943	
254 ESE Support Level 4	(2.4634)	
255 ESE Support Level 5	<u>(.9755)</u>	<u>.0554</u>
		<u>.0054</u>

Proposed Net Adjustment

(15.1636)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Palm Beach County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (2) students' reported course schedule instructional minutes are in agreement with the schools' daily instructional or bell schedule minutes; (3) students are provided the required 720 or 900 hour equivalent of annual instructional hours associated with their grade levels, and students who have received a Certificate of Completion are not reported for FTE in subsequent years; (4) 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 the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (5) *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; (6) parents are timely notified of their children's ESOL placements; (7) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are also properly scored, timely completed, dated, and maintained in the students' files; (9) schedules for students concurrently enrolled on-campus 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; (10) students are reported in the correct FEFP Programs for the correct amount of FTE; (11) student files support that IEPs and *Individualized Family Support Plans* are properly and timely prepared, parents are notified about their child's IEP meeting, and all required attendees are present at IEP meetings; (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) 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; (14) parents are timely notified when their children are assigned to teachers teaching out of field; (15) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503 or 6A-6.0907, FAC, and the teachers' in-service training timelines; (16) all teachers, including the teachers identified as "long-term" or "permanent" substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE Rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (17) FTE is accurately reported for students who have passed an EOC assessment.

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 Palm Beach 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 Palm Beach 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 Palm Beach County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 180 schools other than charter schools, 48 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$325.6 million was provided through the FEFP to the District for the District-reported 189,898.92 unweighted FTE as recalibrated, which included 20,093.99 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting 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*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 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 – Reporting of Bell Schedules	1
Districtwide – Long-Term Substitute Teachers	2
1. Jupiter High School	3 through 8
2. Conniston Middle School	9 through 13
3. Forest Hill Community High School	14 through 16
4. Lake Worth High School	17 through 21
5. Barton Elementary School	22 through 24
6. Palm Beach Gardens High School	25 through 29
7. Grove Park Elementary School	30
8. Clifford O Taylor/Kirklane Elementary	31 and 32
9. Congress Community Middle School	33 and 34
10. Santaluces Community High School	35 through 38
11. Royal Palm School	39 and 40
12. Palm Beach Lakes High School	41 through 44
13. Calusa Elementary School	45
14. Acreage Pines Elementary School	46 and 47
15. Ed Venture Charter School*	NA
16. Benoist Farms Elementary School	48 and 49
17. Cholee Lake Elementary School	50

18. Palm Beach Maritime Academy*	51 and 52
19. Palm Beach School for Autism*	53 through 55
20. Renaissance Learning Academy*	NA
21. Mavericks High School at Palm Springs*	56 through 61
22. Renaissance Charter School at Summit*	62 through 67
23. Franklin Academy – Boynton Beach*	68 through 74
24. Franklin Academy Charter C*	75 through 79
25. Renaissance Charter School at Central Palm*	80 through 85
26. Franklin Academy Charter D*	86 and 87
27. Palm Beach Virtual Instruction Program	NA
28. Palm Beach Virtual Franchise	88
29. Palm Beach Virtual Instruction (Course Offerings)	89
30. ESE Other Teaching Services	90 through 93

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Palm Beach 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 Palm Beach 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 weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 27, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Palm Beach 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 (1,971) 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 (112,700) 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	15
Hazardous Walking	2,642
IDEA – PK through Grade 12, Weighted	8,513
All Other FEFP Eligible Students	<u>101,530</u>
Total	<u>112,700</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 99 of 523 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 2, 7, 8, 9, and 10 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 523 of the 112,700 students reported as being transported by the District.	99	(99)
In conjunction with our general tests of student transportation we identified certain issues related to 48 additional students.	<u>48</u>	<u>(46)</u>
Total	<u>147</u>	<u>(145)</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

Palm Beach 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.

- [Ref. 51] The number of DIT was incorrectly reported during the June 2018 survey period for 1,154 students. The students were reported for 12 DIT; however, according to the District’s instructional calendar, the students should have been reported for either 8 or 14 DIT. We propose the following adjustment:

June 2018 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1,141)	
All Other FEFP Eligible Students	(13)	

8 Days in Term

IDEA - PK through Grade 12, Weighted	1,102	
All Other FEFP Eligible Students	13	

14 Days in Term

IDEA - PK through Grade 12, Weighted	<u>39</u>	0
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Findings

2. [Ref. 52] Sufficient documentation was not maintained to support the reporting of 90 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), 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 school 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.

Updated site review checklists for each area were not available at the time of our examination and could not be subsequently located. In addition, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, and that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We propose the following adjustments:

October 2017 Survey

89 Days in Term

Hazardous Walking (45)

February 2018 Survey

90 Days in Term

Hazardous Walking (45) (90)

3. [Ref. 53] Our general tests disclosed that 11 students were incorrectly reported in the Hazardous Walking ridership category. The students were in grades PK, 7, or 8; consequently, the students were not eligible for reporting in this ridership category. We determined that 2 students were eligible for reporting in All Other FEP Eligible (*Finding Continues on Next Page*)

**Students
Transported
Proposed Net
Adjustments**

Findings

Students ridership category and 9 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

89 Days in Term

Hazardous Walking (8)

February 2018 Survey

90 Days in Term

Hazardous Walking (3)

All Other FEFP Eligible Students 2 (9)

4. [Ref. 54] Our general test disclosed that 26 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not IDEA and were not children of students enrolled in a Teenage Parent Program. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2017 Survey

89 Days in Term

All Other FEFP Eligible Students (13)

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (13) (26)

5. [Ref. 55] Our general tests disclosed that two students were not enrolled in school during the applicable reporting survey periods. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted (1)

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1) (2)

6. [Ref. 56] Our general tests disclosed that nine students were in juvenile detention (eight students) or county jail (one student) during the reporting survey periods and were not eligible to be reported for State transportation funding. We propose the following adjustments:

<u>Findings</u>		Students Transported Proposed Net Adjustments
October 2017 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	(5)	
February 2018 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(4)	(9)
7. [Ref. 57] Six students in our test were either not marked on the bus driver reports as riding the bus (2 students) or not listed on the bus driver reports as in ridership (4 students). We propose the following adjustments:		
October 2017 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	(3)	
February 2018 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(3)	(6)
8. [Ref. 58] 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 their assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
October 2017 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
9. [Ref. 59] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for the student was not available at the time of our examination and could not be subsequently located and the student was not otherwise eligible for State transportation funding. We propose the following adjustment:		
October 2017 Survey		
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(1)

**Students
Transported
Proposed Net
Adjustments**

Findings

10. [Ref. 60] One Kindergarten student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for the student did not document a request for transportation and the student lived less than 2 miles from the assigned school and was 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

(1)

(1)

Proposed Net Adjustment

(145)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Palm Beach County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained on file that supports students' enrollment in eligible programs for the specified number of days; (2) only those students who are in membership at a school who offers transportation and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) only those students who live less than 2 miles from their assigned school and cross a designated hazardous walking location that is approved by local government officials are reported in the Hazardous Walking ridership category; (4) only PK students classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (6) IEPs are maintained in readily-accessible files and students who are reported in the IDEA – PK through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for weighted classification; and (7) only ESE students whose IEPs authorize transportation services or students attending nonresidential DJJ Programs are reported.

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
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A summary discussion of the significant features of the Palm Beach 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 Palm Beach County

For the fiscal year ended June 30, 2018, the District received \$26.8 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	273	1,257	2,494
October 2017	727	55,609	5,648
February 2018	726	54,535	6,670
June 2018	<u>245</u>	<u>1,299</u>	<u>2,024</u>
Totals	<u>1,971</u>	<u>112,700</u>	<u>16,836</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 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
PALM BEACH COUNTY, FL

DONALD E. FENNOY II, Ed.D.
SUPERINTENDENT

FRANK A. BARBIERI, JR., ESQ.
BOARD CHAIR

OFFICE OF THE SUPERINTENDENT
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BOARD VICE CHAIR

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MARCIA ANDREWS
KAREN M. BRILL
BARBARA McQUINN
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD

August 27, 2019

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

RE: Response to preliminary and tentative report on the examination of the Florida Education Finance Program (FEFP) Full Time Equivalent (FTE) Students and Transportation, as reported by the School District of Palm Beach County for the fiscal year ended June 30, 2018.

Dear Ms. Norman:

We have reviewed the findings and recommendations of the preliminary and tentative audit results of the Florida Education Finance Program FTE audit conducted by your office for the period ending June 30, 2018 and concur with all findings.

We also recognize the findings that have come forward from Charter Schools. Although Charter Schools are separate, not-for-profit corporations under Section 1002.33, F.S., they operate as public schools and are held responsible for prudent use of the funds that they receive. While they are legally separate from the District School Board, they are an integral part of our District and are provided ongoing training and technical support in the areas of ESE, ESOL, Career Education, FTE, Certification, and Transportation. Given this, the Charter School Department was provided with a copy of the preliminary and temporary report and responded with their acceptance of all findings as stated in the report.

All findings were thoroughly reviewed with District staff and the following corrective actions have been or will be implemented in the highlighted categories for District and Charter Schools:

District Wide Errors:

1.) Reporting of Bell Schedules and Instructional Minutes

Finding - 1

- There has been further refinement to the Student Information System's logic to more accurately calculate minutes to allow for agreement in daily instructional minutes and bell schedules

2.) Long Term Substitutes

Finding - 2

- The Certification Department will continue to work with District and Charter schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes

The School District of Palm Beach County
A Top High-Performing A-Rated School District
An Equal Education Opportunity Provider and Employer

School Center Errors:

1.) Membership and Attendance

Findings - 14, 57

- Continued training on District attendance procedures will be provided
- Focus on utilization of available reports and alerts within the Student Information System

2.) Instructional and Bell Minutes

Findings - 56, 57

- Schools will receive additional Master Schedule training to include review of bell schedule and instructional minutes
- Open labs for individual school assistance will be scheduled prior to each FTE survey period
- Additional reports will be created to identify students who have received a Certificate of Completion

3.) English for Speakers of Other Languages (ESOL)

Findings - 3, 4, 22, 25, 31, 34, 35, 42, 43, 59, 60, 62, 63, 69, 70, 71, 76, 77, 82, 83, 86

- ELL entry and DEUSS dates will be more closely monitored via additional reports created specifically for reevaluation identification
- Students who have received 12 semesters of ESOL funding will be flagged in the Student Information System so that they may be identified, reviewed and weighted funding removed prior to FTE processing
- The Department of Multicultural Education will continue training with an emphasis on compliance
- Regional ESOL coordinators will monitor ELL student data and provide schools with compliance reports

4.) Exceptional Student Education (ESE) and Hospital Homebound Programs

Findings - 5, 9, 10, 17, 23, 26, 32, 33, 36, 39, 40, 41, 46, 48, 53, 54, 58, 80, 81, 91, 92, 93

- ESE students will have their funding code tied to the matrix automatically in the SIS to avoid discrepancies
- Multiple reports have been created or revised for use by ESE school-based and ESE department personnel for compliance purposes
- The ESE department will continue training on IEPs and matrices via regularly scheduled meetings
- Hospital Homebound co-enrolled students will be monitored more closely via reports created to specifically review split funded students

5.) Career and Technical Education (CTE) - On the Job Training (OJT)

Findings - 15, 27

- Compliance requirements for OJT will be provided for high school principals via the Principal Essentials Training
- Compliance will be monitored by the Choice and Career Options Department for each FTE reporting survey
- Schools will maintain the necessary documentation (timecards) and implement a transition process to remove the students who are not in compliance
- Pre-school training along with webinars will be provided for all District OJT teachers
- The Districts OJT procedure manual will be updated and provided to teachers, coordinators and principals with ongoing technical support

6.) Certification

Findings - 2, 6, 7, 8, 11, 12, 13, 16, 18, 19, 20, 21, 24, 28, 29, 30, 37, 38, 44, 45, 47, 49, 50, 51, 52, 55, 61, 64, 65, 66, 67, 68, 72, 73, 74, 75, 78, 79, 84, 85, 87, 90

- The Certification Department will continue to work with District and Charter schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid usings substitutes
- The Certification Department, along with the Department of Multicultural Education will monitor teacher course completion and compliance of ESOL required coursework / in-service

- Board approval for out-of-field teachers will occur a month before survey reporting
- Additional training on the Student Information System will be provided to the Certification Department to improve understanding of the scheduling process
- The Certification Department will continue to advise Charter schools in their hiring process and provide guidance in the areas of teachers and certification requirements

7.) Virtual Instructional Programs
Finding - 88, 89

- Virtual providers will be alerted to only claim FTE for EOC courses if EOC has been taken
- The procedures manual for Virtual schools will be updated to include the review process

Transportation Errors:

1.) Days in Term (DIT)
Finding - 1

- The Transportation Department will use the calendar in the District's Summer School Manual to report the correct Days in Term (DIT) for Survey 1 and Survey 4 students

2.) Hazardous Walking Areas
Finding - 2, 3

- The Transportation Department will review each hazardous walking area prior to each survey to make certain the site review checklist is completed for each hazardous area
- Only students eligible for Hazardous Walking ridership category will be claimed
- Transportation will review eligibility prior to each survey

3.) PK Students
Finding - 4

- The Transportation Department will only report PK students that have a current (not expired) Individual Education Plan (IEP) that documents a requirement for special transportation as a related service, or if the PK student is the child of a parent who is enrolled in the District's Teenage Parent Program (TPP)

4.) Membership
Finding - 5, 6, 7

- Student rider lists will be matched to bus ridership records to determine eligibility
- Students who do not meet the requirement of being transported for one day in the survey period shall not be claimed for funding

5.) 2 Mile Rule
Finding - 8

- Students living under 2 miles from their school and not eligible for any State transportation funding due to a special ridership class shall not be claimed for funding

6.) IEPs
Finding - 9, 10

- The Transportation Department will only report students that have a current (not expired) Individual Education Plan (IEP) that documents a requirement for special transportation as a related service
- The Transportation Department will utilize the District's electronic IEP system to verify eligibility

We appreciated the audit of our procedures and accuracy regarding the Florida Education Finance Program Full Time Equivalent student and student transportation reporting. The report is accepted as written. Additionally, we reserve the right to appeal the final audit report, as we deem appropriate, for District as well as Charter Schools.

In conclusion, we would like to thank Mr. Eric Seldomridge of the Auditor General's Office for his professionalism and courtesy during his visit to the School District of Palm Beach County. If you have any questions or require additional information, please contact Mr. Michael J. Burke, Chief Financial Officer, at 561-434-8584 or mike.burke@palmbeachschools.org.

Respectfully,

A handwritten signature in blue ink, appearing to read "Donald E. Fennoy II".

Donald E. Fennoy II, Ed.D.
Superintendent of Schools

DEF/MJB/PJD:pjd/mw