

**FLAGLER COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2021-22 fiscal year, Cathy Mittelstadt served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Jill Woolbright	1
Janet O. McDonald	2
Dr. Colleen Conklin, Vice Chair	3
Trevor Tucker, Chair	4
Cheryl Massaro	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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**FLAGLER COUNTY DISTRICT SCHOOL BOARD**  
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**FLAGLER COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
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

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Flagler 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, 2022. 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 9 of the 78 teachers in our test.
- 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 8 of the 61 students in our ESOL test, 18 of the 35 students in our ESE Support Levels 4 and 5 test, and 13 of the 30 students in our Career Education 9-12 test. None of the students attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 40 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 6.8904, all applicable to District schools other than charter schools but has a potential impact on the District's weighted FTE of negative 45.0754, all applicable to District schools other than charter schools. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 29 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, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$197,111 (negative 45.0754 times \$4,372.91), all of which is applicable to District schools other than 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 Flagler County, Florida. Those services are provided primarily to prekindergarten (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 State Board of Education (SBE). The geographic boundaries of the District are those of Flagler County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 11 schools<sup>1</sup> other than charter schools, one charter school, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$40.1 million was provided through the FEFP to the District for the District-reported 13,434.98 unweighted FTE as recalibrated, which included 859.92 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

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

determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

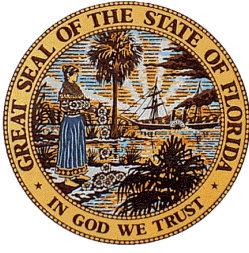
## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (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 \$2.7 million for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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 Full-Time Equivalent Student Enrollment

We have examined the Flagler County District School Board's (District's) compliance 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, 2022. 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 2021-22* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

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

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Flagler 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, 2022.

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

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 25, 2023

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under 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, 2022, the Flagler County District School Board (District) reported to the DOE 13,434.98 unweighted FTE as recalibrated, which included 859.92 unweighted FTE as recalibrated for charter schools, at 11 District schools other than charter schools, one charter school, and two 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, 2022. (See *NOTE B.*) The population of schools (14) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (8,210) 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 8 of the 61 students in our ESOL test,<sup>4</sup> 18 of the 35 students in our ESE Support Levels 4 and 5 test,<sup>5</sup> and 13 of the 30 students in our Career Education 9-12 test.<sup>6</sup> None of the students with exceptions attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	14	6	6,440	77	0	10,379.6700	63.3624	5.0370
Basic with ESE Services	14	6	1,503	62	3	2,422.2100	55.5762	7.3613
ESOL	12	6	174	61	8	248.8500	36.1005	(6.0554)
ESE Support Levels 4 and 5	13	5	36	35	18	81.8100	27.7886	(10.7741)
Career Education 9-12	4	1	57	30	13	302.4400	7.2910	(2.4592)
All Programs	14	6	<u>8,210</u>	<u>265</u>	<u>42</u>	<u>13,434.9800</u>	<u>190.1187</u>	<u>(6.8904)</u>

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 5, 11, 12, 18, 19, 20, 32, and 35, on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 6, 7, 13, 21, 22, 23, 24, 25, 34, 36, 37, and 38 on *SCHEDULE D*.

<sup>6</sup> For Career Education 9-12, the material noncompliance is composed of Findings 17, 26, 27, and 28 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (235) 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 9 of the 78 teachers in our test.<sup>7</sup>

## **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.

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<sup>7</sup> For teachers, the material noncompliance is composed of Findings 3, 8, 9, 14, 29, 30, 31, 39, and 40 on *SCHEDULE D.*

## SCHEDULE B

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

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	.4219	1.126	.4751
102 Basic 4-8	2.1759	1.000	2.1759
103 Basic 9-12	2.4392	1.010	2.4636
111 Grades K-3 with ESE Services	1.4597	1.126	1.6436
112 Grades 4-8 with ESE Services	1.8892	1.000	1.8892
113 Grades 9-12 with ESE Services	4.0124	1.010	4.0525
130 ESOL	(6.0554)	1.199	(7.2604)
254 ESE Support Level 4	(5.6162)	3.648	(20.4879)
255 ESE Support Level 5	(5.1579)	5.340	(27.5432)
300 Career Education 9-12	<u>(2.4592)</u>	1.010	<u>(2.4838)</u>
Total	<u>(6.8904)</u>		<u>(45.0754)</u>

<sup>1</sup> See NOTE A7.

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

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

# SCHEDULE C

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0022</u>	<u>#0091</u>	
101 Basic K-3	.....	.4219	.....	.4219
102 Basic 4-8	1.5322	.3960	.....	1.9282
103 Basic 9-12	.....	.....	2.4392	2.4392
111 Grades K-3 with ESE Services	.....	.9998	.....	.9998
112 Grades 4-8 with ESE Services	.8892	.....	.....	.8892
113 Grades 9-12 with ESE Services	.....	.....	4.0124	4.0124
130 ESOL	(2.0214)	(.8179)	(1.9351)	(4.7744)
254 ESE Support Level 4	(1.0000)	(.9998)	(4.6164)	(6.6162)
255 ESE Support Level 5	(.6232)	.....	(2.0748)	(2.6980)
300 Career Education 9-12	.....	.....	<u>(2.4592)</u>	<u>(2.4592)</u>
Total	<u>(1.2232)</u>	<u>.0000</u>	<u>(4.6339)</u>	<u>(5.8571)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<b>No. Program</b>	<b>Brought Forward</b>	<b>Proposed Adjustments<sup>1</sup></b>		<b>Total</b>
		<b>#0201</b>	<b>#0401</b>	
101 Basic K-3	.4219	.....	.....	.4219
102 Basic 4-8	1.9282	(.1369)	.3846	2.1759
103 Basic 9-12	2.4392	.....	.....	2.4392
111 Grades K-3 with ESE Services	.9998	.4599	.....	1.4597
112 Grades 4-8 with ESE Services	.8892	.....	1.0000	1.8892
113 Grades 9-12 with ESE Services	4.0124	.....	.....	4.0124
130 ESOL	(4.7744)	(.3630)	(.9180)	(6.0554)
254 ESE Support Level 4	(6.6162)	.....	1.0000	(5.6162)
255 ESE Support Level 5	(2.6980)	(.4599)	(2.0000)	(5.1579)
300 Career Education 9-12	<u>(2.4592)</u>	.....	.....	<u>(2.4592)</u>
Total	<u>(5.8571)</u>	<u>(.4999)</u>	<u>(.5334)</u>	<u>(6.8904)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

# SCHEDULE D

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

### Overview

Flagler 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 2021-22* 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 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 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)**

### Buddy Taylor Middle School (#0011)

1. [Ref. 1101] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure complete and accurate reporting of attendance. Specifically, the principal (or the principal's designee) did not certify the completeness and accuracy of the automated attendance system for each of the FTE surveys for the 2021-22 school year. We present this disclosure finding with no proposed adjustment.

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2. [Ref. 1102] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records completed by substitute teachers) to support the recorded attendance. Since we were *(Finding Continues on Next Page)*

**Findings**

**Buddy Taylor Middle School (#0011)** (Continued)

able to verify that the attendance activity in the District’s Web-based student information system for scheduling and attendance record keeping (Skyward) was reliable and evidenced the attendance of our test students and membership at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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3. [Ref. 1171] 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 Grades 6-12. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was proposed for adjustment in Finding 6 (Ref. 1106), we present this disclosure finding with no proposed adjustment.

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4. [Ref. 1104] The course schedule for one student was incorrectly reported in Program No. 102 (Basic 4-8) during the October 2021 reporting survey period. The School’s records included a valid IEP that supported the student’s reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.4892)	
112 Grades 4-8 with ESE Services	<u>.4892</u>	.0000

5. [Ref. 1105] 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	.7021	
130 ESOL	<u>(.7021)</u>	.0000

6. [Ref. 1106] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. In addition, the instructional minutes for the student were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4000	
254 ESE Support Level 4	<u>(1.0000)</u>	(.6000)

**Findings**

**Buddy Taylor Middle School (#0011)** (Continued)

7. [Ref. 1107] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	(.6232)	(.6232)
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8. [Ref. 1170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather, the School’s records demonstrated that the individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

102 Basic 4-8	.2694	
130 ESOL	(.2694)	.0000

9. [Ref. 1173] One teacher taught Intensive Reading to classes that included ELL students but was not properly certified and was not approved by the School Board to teach these students out of field. We also noted that the students’ parents were not  
*(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Buddy Taylor Middle School (#0011)** (Continued)

notified of the teacher’s out-of-field status in ESOL. In addition, the teacher had earned only 120 of the 300 in-service training points in ESOL strategies as required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.0499	
130 ESOL	<u>(1.0499)</u>	<u>.0000</u>
		<u>(1.2232)</u>

**Bunnell Elementary School (#0022)**

10. [Ref. 2201] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,650 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,787 CMW to 1,801 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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11. [Ref. 2202] The *ELL Student Plan* for one ELL student was completed on October 25, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3958	
130 ESOL	<u>(.3958)</u>	<u>.0000</u>

12. [Ref. 2203] One ELL student was not assessed within 30 days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3960	
130 ESOL	<u>(.3960)</u>	<u>.0000</u>

**Findings**

**Bunnell Elementary School (#0022)** (Continued)

13. [Ref. 2204] The *Matrix of Services* forms for two ESE students incorrectly included three special consideration points that were designated for PK students earning less than .5000 FTE. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9998	
254 ESE Support Level 4	<u>(.9998)</u>	.0000

14. [Ref. 2270] One teacher taught 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 this student out of field. In addition, the student’s parents were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.0261	
130 ESOL	<u>(.0261)</u>	.0000
		<u>.0000</u>

**Flagler-Palm Coast High School (#0091)**

15. [Ref. 9101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,635 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 955 CMW to 1,785 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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16. [Ref. 9102] One ESE student was not in attendance during the October 2021 reporting survey period and should not have been reported with the survey’s results. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.5051)</u>	(.5051)
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17. [Ref. 9103] The course schedule for one Career Education 9-12 student who participated in OJT included dual-enrollment courses; however, School records indicated that the student had withdrawn from two courses (General Biology and Intermediate  
*(Finding Continues on Next Page)*

**Findings**

**Flagler-Palm Coast High School (#0091)** (Continued)

Algebra) prior to the October 2021 reporting survey period. In addition, the student’s timecards for the February 2022 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	(.1530)	
300 Career Education 9-12	<u>(.1530)</u>	(.3060)

18. [Ref. 9104] The English language proficiency for 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. In addition, the file for the student did not contain an *ELL Student Plan* that was valid for the 2021-22 school year and documentation notifying the parents of the student’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3913	
130 ESOL	<u>(.3913)</u>	.0000

19. [Ref. 9105] The English language proficiency for 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. In addition, the letter notifying the parents of the student’s ESOL placement was dated November 12, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3671	
130 ESOL	<u>(.3671)</u>	.0000

20. [Ref. 9106] One student scored English language proficient on the Spring 2021 *Assessing Comprehension and Communication in English State to State* (ACCESS) for ELLs 2.0 assessment; however, the ELL Committee determination did not include two of the five required criteria pursuant to SBE Rule 6A-6.0902(2), FAC, to consider the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4124	
130 ESOL	<u>(.4124)</u>	.0000

21. [Ref. 9107] The *Matrix of Services* forms for four ESE students were not reviewed or updated when the students’ IEPs were reviewed or updated. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Flagler-Palm Coast High School (#0091) (Continued)**

113 Grades 9-12 with ESE Services	3.0000	
254 ESE Support Level 4	<u>(3.0000)</u>	.0000

22. [Ref. 9108] The IEPs for two ESE students were not accompanied by *Matrix of Services (Matrix)* forms, and School records did not demonstrate that prior *Matrix* forms were reviewed when the IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.9593	
254 ESE Support Level 4	<u>(.9593)</u>	.0000

23. [Ref. 9109] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the students' IEPs. In addition, the homebound teacher's contact log for one of the students for the February 2022 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.6983)</u>	(.6983)
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24. [Ref. 9110] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student's IEP. In addition, the homebound teacher's contact log for the student for the February 2022 reporting survey period was not available at the time of our examination and could not be subsequently located. We also noted the *Physician's Statement* to support the student's placement in the Hospital and Homebound Program was not timely validated as the Physician did not sign it until after the February 2022 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.7493)</u>	(.7493)
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25. [Ref. 9111] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student's IEPs. The IEPs allowed the student to receive intermittent homebound instruction for "2 hours per day missed." In the October 2021 and February 2022 reporting survey periods of homebound instruction, the student was absent from school for four days (480 CMW or .1600 FTE) and three days (360 CMW or .1200 FTE), respectively. In addition, the student was only reported for 1,360 CMW (.4536 FTE) total instruction for both reporting survey periods; however, the student was  
(*Finding Continues on Next Page*)

**Findings**

**Flagler-Palm Coast High School (#0091)** (Continued)

eligible for .3400 FTE for on-campus instruction for the October 2021 reporting survey period and .3800 FTE for the February 2022 reporting survey period. The on-campus instruction was eligible for reporting in Program No. 113 (Grades 9-12 with ESE Services) and not Program No. 255 (ESE Support Level 5) since the student's *Matrix of Services* forms supported reporting in Program No. 255 (ESE Support Level 5) for homebound instruction only. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.7200	
255 ESE Support Level 5	<u>(.6272)</u>	.0928

26. [Ref. 9112] More work hours were reported than were supported by the timecards for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.2514)</u>	(.2514)
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27. [Ref. 9113] Timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.5345)</u>	(.5345)
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28. [Ref. 9114] Timecards for seven Career Education 9-12 students who participated in OJT in the October 2021 or February 2022 reporting survey periods were signed but not dated by the students' employers or the supervisors; consequently, the employers' signatures did not adequately attest to the accuracy of the hours reported as worked. We also noted that four of these students had the following exceptions in one of the reporting survey periods:

- a. More work hours were reported than were supported by the timecards for one student.
- b. For one student, timecards were not available at the time of our examination and could not be subsequently located for the February 2022 reporting survey period.
- c. Timecards for two students did not indicate that any hours were worked.

We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.1618)	
300 Career Education 9-12	<u>(1.5203)</u>	(1.6821)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Flagler-Palm Coast High School (#0091)** (Continued)

29. [Ref. 9170] One teacher was not properly certified and was not approved by the School Board to teach Autism Spectrum Disorder students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.6571	
254 ESE Support Level 4	<u>(.6571)</u>	.0000

30. [Ref. 9171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.5233	
130 ESOL	<u>(.5233)</u>	.0000

31. [Ref. 9172] One teacher taught a Social Sciences 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:

103 Basic 9-12	.2410	
130 ESOL	<u>(.2410)</u>	.0000
		<u>(4.6339)</u>

**Old Kings Elementary School (#0201)**

32. [Ref. 20101] 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	.3630	
130 ESOL	<u>(.3630)</u>	.0000

33. [Ref. 20102] One ESE student in our Basic with ESE Services test was absent during the October 2021 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:

102 Basic 4-8	<u>(.4999)</u>	(.4999)
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**Findings**

**Old Kings Elementary School (#0201)** (Continued)

34. [Ref. 20103] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. The IEP scheduled the student to receive intermittent homebound instruction for “1-2 hours/week” or .0400 FTE. To earn a total of 1.0000 FTE for the entire school year, the student was eligible for .4599 FTE for on-campus instruction for the February 2022 reporting survey period. The on-campus instruction was eligible for reporting in Program No. 111 (Grades K-3 with ESE Services) since the student’s *Matrix of Services* forms supported reporting in Program No. 255 (ESE Support Level 5) for homebound instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4599	
255 ESE Support Level 5	<u>(.4599)</u>	.0000
		<u>(.4999)</u>

**Indian Trails Middle School (#0401)**

35. [Ref. 40101] The parents of one ELL student were not notified of the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	.2871	
130 ESOL	<u>(.2871)</u>	.0000

36. [Ref. 40102] One student in our ESE Support Levels 4 and 5 test was absent during the October 2021 reporting survey period and should not have been reported with the survey’s results. We propose the following adjustment:

102 Basic 4-8	<u>(.5334)</u>	(.5334)
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37. [Ref. 40103] The *Matrix of Services* form for one ESE student was not reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

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

38. [Ref. 40104] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Indian Trails Middle School (#0401)** (Continued)

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

39. [Ref. 40170] One teacher taught a Mathematics 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	.0709	
130 ESOL	<u>(.0709)</u>	.0000

40. [Ref. 40171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Integrated Curriculum (MGIC) and taught a course that would accept MGIC under certain conditions; however, the teacher did not meet those conditions. To teach the course with MGIC, the teacher must have been appointed prior to July 1, 2012, and have continuously taught in this capacity since that appointment. However, documentation to support the teacher had met this requirement was not available at the time of our examination and could not be subsequently located. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.5600	
130 ESOL	<u>(.5600)</u>	.0000

(.5334)

**Proposed Net Adjustment**

**(6.8904)**

# SCHEDULE E

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

### RECOMMENDATIONS

We recommend that Flagler County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (3) 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 the students' reporting; (4) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (5) parents are timely notified of their child's ESOL placement; (6) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (8) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs; (9) 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; (10) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teacher's out-of-field assignment; (11) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

### REGULATORY CITATIONS

#### **Reporting**

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

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*  
Section 1011.61, Florida Statutes, *Definitions*  
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*  
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*  
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*  
*FTE General Instructions 2021-22*

### **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 2021-22*  
*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 2021-22*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*  
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*  
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*  
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*  
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

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

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

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

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

### **Teacher Certification**

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

### **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Flagler 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 Flagler 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 Flagler County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 11 schools other than charter schools, one charter school, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$40.1 million was provided through the FEFP to the District for the District-reported 13,434.98 unweighted FTE as recalibrated, which included 859.92 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

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

## 3. FTE Student Enrollment

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

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

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

## 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, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

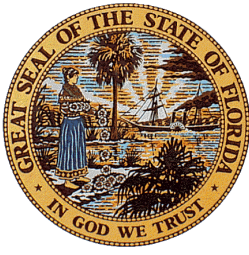
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
--

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, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Buddy Taylor Middle School	1 through 9
2. Bunnell Elementary School	10 through 14
3. Flagler-Palm Coast High School	15 through 31
4. Old Kings Elementary School	32 through 34
5. Indian Trails Middle School	35 through 40
6. iFlagler-Virtual Franchise	NA

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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Flagler 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, 2022. 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 2021-22 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with

State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

## **Opinion**

In our opinion, the Flagler County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

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

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>8</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

---

<sup>8</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

## 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  
May 25, 2023

# SCHEDULE F

---

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

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2022. (See NOTE B.) The population of vehicles (156) 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 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (10,081) 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>
IDEA – PK through Grade 12, Weighted	454
All Other FEFP Eligible Students	<u>9,627</u>
Total	<u>10,081</u>

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

Our examination results are summarized below:

<b>Description</b>	<b>Buses</b>	<b>Students</b>	
	<b>Proposed Net Adjustment</b>	<b>With Exceptions</b>	<b>Proposed Net Adjustment</b>
We noted that the reported number of buses in operation was overstated.	(2)	-	-
Our tests included 277 of the 10,081 students reported as being transported by the District.	-	9	(6)
In conjunction with our general tests of student transportation we identified certain issues related to 23 additional students.	-	<u>23</u>	<u>(23)</u>
<b>Totals</b>	<u>(2)</u>	<u>32</u>	<u>(29)</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

Flagler 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 2021-22 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Students Transported Proposed Net Adjustments

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2021 reporting survey periods and the February and June 2022 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 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 52] Our general tests disclosed that the number of buses in operation was overstated by two buses due to data entry errors. We propose the following adjustment:

#### **October 2021 Survey**

Number of Buses in Operation      (2)

2. [Ref. 51] Our general tests disclosed that 121 students were reported for an incorrect number of DIT. Of the 121 students, 52 were reported for 10 DIT in the July 2021 reporting survey period rather than 8 DIT and 69 students were reported for 11 DIT in the June 2022 reporting survey period rather than 14 DIT in accordance with the District's respective summer ESY instructional calendars. We propose the following adjustments:

#### **July 2021 Survey**

##### 10 Days in Term

IDEA - PK through Grade 12, Weighted      (39)

All Other FEFP Eligible Students      (13)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>	
<b>8 Days in Term</b>			
IDEA - PK through Grade 12, Weighted	39		
All Other FEFP Eligible Students	13		
<b>June 2022 Survey</b>			
<b>14 Days in Term</b>			
IDEA - PK through Grade 12, Weighted	46		
All Other FEFP Eligible Students	23		
<b>11 Days in Term</b>			
IDEA - PK through Grade 12, Weighted	(46)		
All Other FEFP Eligible Students	<u>(23)</u>	0	
3. [Ref. 53] Our general tests disclosed that six students (two in our test) were either not marked as riding buses (two students) or not listed on the bus drivers' reports (four students). We propose the following adjustments:			
<b>October 2021 Survey</b>			
<b>86 Days in Term</b>			
All Other FEFP Eligible Students	(3)		
<b>February 2022 Survey</b>			
<b>93 Days in Term</b>			
All Other FEFP Eligible Students	(2)		
<b>June 2022 Survey</b>			
<b>14 Days in Term</b>			
All Other FEFP Eligible Students	<u>(1)</u>	(6)	
4. [Ref. 54] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for the student did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. However, we determined that the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:			
<b>June 2022 Survey</b>			
<b>14 Days in Term</b>			
IDEA - PK through Grade 12, Weighted	(1)		
All Other FEFP Eligible Students	<u>1</u>	0	
5. [Ref. 55] Three ESE students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Two students' IEPs indicated that the students met <i>(Finding Continues on Next Page)</i>			

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category and the IEP for one student reported in the July 2021 reporting survey period did not indicate the need for ESY services. We propose the following adjustment:

**July 2021 Survey**

8 Days in Term

IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	<u>(3)</u>	(1)

6. [Ref. 56] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were students with disabilities under IDEA or children of students enrolled in a Teen Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

**October 2021 Survey**

93 Days in Term

All Other FEFP Eligible Students	(1)	
----------------------------------	-----	--

86 Days in Term

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

7. [Ref. 57] Our general tests disclosed that 15 students were not eligible to be reported for State transportation funding. The students were enrolled in iFlagler Virtual Franchise which did not require State transportation services. We propose the following adjustments:

**October 2021 Survey**

86 Days in Term

All Other FEFP Eligible Students	(8)	
----------------------------------	-----	--

**February 2022 Survey**

93 Days in Term

All Other FEFP Eligible Students	<u>(7)</u>	(15)
----------------------------------	------------	------

8. [Ref. 58] Four students (three were in our test) were not enrolled in school during the June 2022 reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

		<b>Students Transported Proposed Net Adjustments</b>
<b><u>Findings</u></b>		
<b>June 2022 Survey</b>		
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(3)</u>	<u>(4)</u>
<b>Proposed Net Adjustment</b>		<b><u>(29)</u></b>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Flagler County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (3) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (4) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; (5) the IEPs of ESE students reported in the summer reporting surveys document the need for ESY services and transportation as a related service; (6) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; and (7) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding.

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 2021-22 (Appendix G)*

# NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Flagler County District School Board (District) student transportation and related areas is provided below.

### 1. Student Eligibility

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

### 2. Transportation in Flagler County

For the fiscal year ended June 30, 2022, the District received \$2.7 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 2021	11	52	58
October 2021	70	4,968	391
February 2022	63	4,992	502
June 2022	<u>12</u>	<u>69</u>	<u>133</u>
Totals	<u>156</u>	<u>10,081</u>	<u>1,084</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*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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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, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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Marcus Sanfilippo  
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Bunnell Elementary School

Donelle Evensen  
Assistant Principal of the Year  
Bunnell Elementary School

Lee Winfree  
Teacher of the Year  
Matanzas High School

Renee Berry  
Employee of the Year  
Custodial Services

Cathy Mittelstadt  
Superintendent

May 25, 2023

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

Re: Response to Florida Education Finance Program Full-Time Equivalent  
Student Enrollment and Student Transportation Preliminary & Tentative Report

Dear Ms. Norman:

This letter is in reply to your April 28, 2023 letter which included a preliminary and tentative report on the examination of full-time equivalent (FTE) student enrollment and student transportation for the fiscal year ended June 30, 2022.

We agree with the findings included in your examination of FTE student enrollment and student transportation.

Attached is a summary of the District's corrective actions with regard to the examination findings. Should additional information be required, please contact Patty Wormeck, Chief Financial Officer.

Sincerely,

Cathy Mittelstadt  
Superintendent of Schools  
Flagler County District School Board

cc: Board Members

"An Equal Opportunity Employer"

## FTE Student Enrollment Findings & Corrective Action

- **Findings:** 1 [Ref. 1101], 2 {Ref. 1102}

**Corrective Action:** The importance and process for recording attendance has been reviewed with school administration. Since then, school administration has reviewed the processes with teachers and other pertinent personnel to ensure accuracy in this area.

- **Findings:** 3 [Ref. 1171], 8 [Ref. 1170], 9 [Ref. 1173], 14 [Ref. 2270], 29 [Ref. 9170], 30 [Ref.9171], 31 [Ref. 9172], 39 [Ref. 40170], 40 [Ref. 40171]

**Corrective Action:** There was substantial turnover in the Human Resources Department, including the Chief Human Resources Officer, during the 2021-22 fiscal year. Since then, the Chief Human Resources Officer created and updated procedures for many processes, including but not limited to, teacher certification, out-of-field circumstances, proper communication and notification, and ESOL in-service training points. Extensive training was provided upon the updating of such procedures and ongoing training continues to occur throughout the year.

- **Finding:** 4 [Ref. 1104]

**Corrective Action:** The school staffing specialist will review all ESE student files in their respective school to verify accuracy in course reporting with each teacher.

- **Findings:** 5 [Ref. 1105], 11 [Ref. 2202], 12 [Ref. 2203], 18 [Ref. 9104], 19 [Ref. 9105], 20 [Ref. 9106], 32 [Ref. 20101], 35 [Ref. 40101]

**Corrective Action:** The District's ESOL department will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extension of services meetings are convened in a timely manner to verify continuing ESOL placement. Continued staff training and support are being provided to ensure records compliance, as well as proper and timely communication with parents.

- **Findings:** 6 [Ref. 1106], 13 [Ref. 2204], 21 [Ref. 9107], 22 [Ref. 9108], 37 [Ref. 40103], 38 [Ref. 40104]

**Corrective Action:** During the Spring of 2022, a high-level team was created to ensure the proper reporting of ESE students. As a result, this team performed a Matrix Review whereby every Matrix of Services form and IEP was individually reviewed to ensure students were properly classified for weighted funding purposes. Ongoing training, review, and communication with staffing specialists and ESE teachers continues to occur throughout the year.

- **Findings:** 7 [Ref. 1107], 16 [Ref. 9102], 23 [Ref. 9109], 24 [Ref. 9110], 25 [Ref. 9111], 33 [Ref. 20102], 34 [Ref. 20103], 36 [Ref. 40102]

**Corrective Action:** During the Fall of 2022, the District's ESE department provided extensive training to their staff of several different processes, including Hospital Homebound and survey reporting. Continued staff training and support are being provided to ensure records compliance.



- **Findings:** 10 [Ref. 2201], 15 [Ref. 9101]

**Corrective Action:** The bell schedules at all schools are being confirmed with the course schedules and our Skyward Student reporting software program. All principals have been advised that no adjustments are allowed to the bell schedule without the approval of the Superintendent and Information Systems Department.

- **Findings:** 17 [Ref. 9103]

**Corrective Action:** The school will continue to strengthen its communication with the college to ensure timely reporting of dropped courses by dual-enrolled students.

- **Findings:** 26 [Ref. 9112], 27 [Ref. 9113], 28 [Ref. 9114]

**Corrective Action:** The school administrator assigned to oversee OJT instructors will require all timecards be turned in at the end of each semester and will maintain them in a permanent file in the school administrator's office. In addition, each specific OJT teacher will be notified prior to each survey week to ensure all OJT students turn in their timecards. The teacher will verify the OJT hours with the data entry clerk.



## Student Transportation Findings & Corrective Action

- **Finding:** 1 [Ref. 52]

**Corrective Action:** This was an isolated situation and was caused by a data transmission error within the Information Systems Department. This error has been subsequently corrected.

- **Finding:** 2 [Ref. 51]

**Corrective Action:** The Transportation Department has already worked with Information Systems Department and the Data Quality Coordinator to ensure the DIT is in-line with the state reporting calendar.

- **Finding:** 3 [Ref. 53]

**Corrective Action:** The Director of Transportation has strengthened processes to ensure each bus driver's reports are being cross-referenced to the ridership reports prior to the date being transmitted for each survey period to ensure each student's eligibility for State transportation funding. Continued staff training and support are being provided to ensure reporting compliance.

- **Findings:** 4 [Ref. 54], 5 [Ref. 55]

**Corrective Action:** The Transportation Department is working with ESE Department and staffing specialists to ensure the ESE students requiring transportation do in fact meet the requirements. Ongoing meetings will occur prior to each survey period to ensure the documentation for student ridership eligible for the weighted ridership category is appropriate and on file within the transportation department.

- **Finding:** 6 [Ref. 56], 7 [Ref. 57], 8 [Ref. 58]

**Corrective Action:** The Transportation Department will perform a review before each survey period to ensure that all students participating and being reported in bus transportation are eligible. The Transportation Department will continue to provide staff training and provide additional support on the process for handling ridership attendance to further minimize any such errors in the future.

