

**PALM BEACH COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Michael J. Burke served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Barbara McQuinn	1
Alexandria Ayala	2
Karen Brill, Vice Chair	3
Erica Whitfield	4
Frank A. Barbieri, Jr., Esq., Chair	5
Marcia Andrews	6
Dr. Debra L. Robinson, through 11-21-22	7
Edwin Ferguson, Esq., from 11-22-22	7

The team leader was Christopher E. Tynes, 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 or by telephone at (850) 412-2811.

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

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), Career Education 9-12, and student transportation, the Palm Beach County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023. 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 94 of the 352 teachers in our test. Eighty-six (24 percent) of the 352 teachers in our test taught at charter schools and 30 (32 percent) of the 94 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	181	44	24%	18	8	44%
ESOL	583	87	15%	72	19	26%
Career Education 9-12	76	6	8%	9	1	11%
Totals	<u>840</u>	<u>137</u>		<u>99</u>	<u>28</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 56 of the 470 students in our student transportation test as well as exceptions for 153 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 128 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.3052 (2.0841 applicable to District schools other than charter schools and 2.2211 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 83.1014 (54.8583 applicable to District schools other than charter schools and 28.2431 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 187 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, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$381,219 (negative 83.1014 times \$4,587.40), of which \$251,657 is applicable to District schools other than charter schools and \$129,562 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach County, Florida. Those services are provided primarily to 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 Palm Beach County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 181 schools¹ other than charter schools, 48 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$390 million was provided through the FEFP to the District for the District-reported 193,790.08 unweighted FTE as recalibrated, which included 22,457.35 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

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

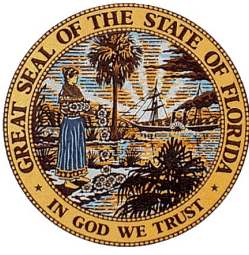
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to 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) or be a student with a parent enrolled in the Teenage Parent Program, 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,

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

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 \$31.1 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Palm Beach County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. 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 2022-23* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Career Education 9-12, the Palm Beach County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

Purpose of this Report

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

Respectfully submitted,

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
July 31, 2024

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, 2023, the Palm Beach County District School Board (District) reported to the DOE 193,790.08 unweighted FTE as recalibrated, which included 22,457.35 unweighted FTE as recalibrated for charter schools, at 181 District schools other than charter schools, 48 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2023. (See NOTE B.) The population of schools (234) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (32,685) 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 18 of the 181 students in our Basic with ESE Services test,⁴ 72 of the 583 students in our ESOL test,⁵ and 9 of the 76 students in our Career Education 9-12 test.⁶ Forty-four of the 181 (24 percent) students in our Basic with ESE Services test attended charter schools and 8 (44 percent) of the 18 students with exceptions attended charter schools. Eighty-seven (15 percent) of the 583 students in our ESOL test attended charter schools and 19 (26 percent) of the 72 students with exceptions attended charter schools. Similarly, 6 (8 percent) of the 76 students in our Career Education 9-12 test attended charter schools and 1 (11 percent) of the 9 students with exceptions attended charter schools.

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

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 1, 15, 26, 27, 49, 50, 66, 78, 83, 91, 97, 110, 111, 118, 119, 127, and 128 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 2, 5, 16, 17, 18, 19, 28, 34, 42, 43, 51, 57, 58, 59, 60, 67, 68, 92, 93, 98, 99, 101, 102, 103, 112, 120, and 121 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 35 and 52 on *SCHEDULE D*.

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	225	21	23,124	251	1	129,074.1200	159.5503	335.7422
Basic with ESE Services	232	25	4,258	181	18	39,881.9600	149.8140	(6.5007)
ESOL	210	18	4,765	583	72	19,144.7700	416.3782	(279.0422)
ESE Support Levels 4 and 5	101	11	388	208	14	1,480.3200	190.2410	(13.3141)
Career Education 9-12	40	3	<u>150</u>	<u>76</u>	<u>9</u>	<u>4,208.9100</u>	<u>16.6870</u>	<u>(41.1904)</u>
All Programs	234	25	<u>32,685</u>	<u>1,299</u>	<u>114</u>	<u>193,790.0800</u>	<u>932.6705</u>	<u>(4.3052)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (1,384 of which 1,122 are applicable to District schools other than charter schools and 262 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter 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 94 of the 352 teachers in our test.⁷ Eighty-six (24 percent) of the 352 teachers in our test taught at charter schools and 30 (32 percent) of the 94 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

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

⁷ For teachers, the material noncompliance is composed of Findings 3, 4, 7, 8, 9, 10, 11, 12, 13, 14, 21, 22, 23, 24, 29, 30, 31, 32, 33, 36, 37, 38, 41, 44, 45, 46, 53, 54, 55, 56, 61, 62, 63, 64, 70, 71, 72, 76, 79, 80, 85, 86, 87, 90, 94, 95, 96, 100, 104, 105, 106, 107, 108, 113, 114, 115, 116, 117, 122, 123, 124, 125, and 126 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	81.1541	1.126	91.3795
102 Basic 4-8	41.0204	1.000	41.0204
103 Basic 9-12	134.5331	.999	134.3985
111 Grades K-3 with ESE Services	(.5216)	1.126	(.5873)
112 Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113 Grades 9-12 with ESE Services	.4871	.999	.4866
130 ESOL	(240.2569)	1.206	(289.7498)
254 ESE Support Level 4	(4.9805)	3.674	(18.2984)
300 Career Education 9-12	(12.0198)	.999	(12.0078)
Subtotal	(2.0841)		(54.8583)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	21.5578	1.126	24.2741
102 Basic 4-8	13.0357	1.000	13.0357
103 Basic 9-12	44.4411	.999	44.3967
111 Grades K-3 with ESE Services	(1.4078)	1.126	(1.5852)
112 Grades 4-8 with ESE Services	(2.5001)	1.000	(2.5001)
113 Grades 9-12 with ESE Services	(1.0583)	.999	(1.0572)
130 ESOL	(38.7853)	1.206	(46.7751)
254 ESE Support Level 4	(9.3336)	3.674	(34.2916)
255 ESE Support Level 5	1.0000	5.401	5.4010
300 Career Education 9-12	(29.1706)	.999	(29.1414)
Subtotal	(2.2211)		(28.2431)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	102.7119	1.126	115.6536
102 Basic 4-8	54.0561	1.000	54.0561
103 Basic 9-12	178.9742	.999	178.7952
111 Grades K-3 with ESE Services	(1.9294)	1.126	(2.1725)
112 Grades 4-8 with ESE Services	(4.0001)	1.000	(4.0001)
113 Grades 9-12 with ESE Services	(.5712)	.999	(.5706)
130 ESOL	(279.0422)	1.206	(336.5249)
254 ESE Support Level 4	(14.3141)	3.674	(52.5900)
255 ESE Support Level 5	1.0000	5.401	5.4010
300 Career Education 9-12	(41.1904)	.999	(41.1492)
Total	(4.3052)		(83.1014)

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0101</u>	<u>#0581</u>	<u>#0671</u>	
101 Basic K-3	1.2743	.....	28.3205	29.5948
102 Basic 4-8	.5000	.....	7.8384	8.3384
103 Basic 9-12	.....	12.7823	.....	12.7823
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(.5000)	.....	.....	(.5000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.2743)	(6.5842)	(36.1589)	(44.0174)
254 ESE Support Level 4	.....	(.4998)	.....	(.4998)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(5.6983)	.....	(5.6983)
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0691</u>	<u>#0741</u>	<u>#1371</u>	<u>1461*</u>	
101	29.5948	.....	26.4020	.....	.....	55.9968
102	8.3384	.....	8.4741	.....	.....	16.8125
103	12.7823	79.9464	.....	4.8317	22.4547	120.0151
111	.0000	.....	(.5216)	.....	.....	(.5216)
112	(.5000)	.....	(.5000)	.....	.....	(1.0000)
113	.0000	.5000	.....	.....	.....	.5000
130	(44.0174)	(79.9464)	(34.3544)	(4.8317)	(7.6585)	(170.8084)
254	(.4998)	(1.0000)	.....	.....	.....	(1.4998)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(5.6983)</u>	.....	.....	<u>(1.0842)</u>	<u>(14.7962)</u>	<u>(21.5787)</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>(.4999)</u>	<u>(1.0842)</u>	<u>.0000</u>	<u>(2.0841)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#1571*</u>	<u>#1851</u>	<u>#2191</u>	<u>#2411</u>	
101	55.9968	.....	.....	.....	.....	55.9968
102	16.8125	.....	.....	.....	.4284	17.2409
103	120.0151	17.3891	14.6208	7.5764	.5000	160.1014
111	(.5216)	.....	.....	.....	.....	(.5216)
112	(1.0000)	.....	.....	.....	.5002	(.4998)
113	.5000	(2.0000)	.....	(.9345)	1.0521	(1.3824)
130	(170.8084)	(1.1323)	(14.6208)	(5.6419)	.....	(192.2034)
254	(1.4998)	.....	.....	(1.0000)	(2.4807)	(4.9805)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(21.5787)</u>	<u>(14.3744)</u>	.....	.....	.....	<u>(35.9531)</u>
Total	<u>(2.0841)</u>	<u>(.1176)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.2017)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#2431</u>	<u>#2521*</u>	<u>#2531*</u>	<u>#2761</u>	
101	55.9968	4.3968	.....	.0273	20.7605	81.1814
102	17.2409	3.2251	.....	.6274	20.5544	41.6478
103	160.1014	.....	4.5973	.....	.....	164.6987
111	(.5216)	.....	.....	.0364	.....	(.4852)
112	(.4998)	(.5000)	.....	.....	(.5002)	(1.5000)
113	(1.3824)	.....	.9417	.....	.....	(.4407)
130	(192.2034)	(7.1219)	.....	.....	(40.8147)	(240.1400)
254	(4.9805)	.....	(7.6425)	(1.6911)	.....	(14.3141)
255	.0000	.....	.....	1.0000	.....	1.0000
300	<u>(35.9531)</u>	.....	.....	.....	.....	<u>(35.9531)</u>
Total	<u>(2.2017)</u>	<u>.0000</u>	<u>(2.1035)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.3052)</u>

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

*Charter School

Proposed Adjustments¹

<u>No.</u>	<u>Brought Forward</u>	<u>#2801*</u>	<u>#3251</u>	<u>#3431*</u>	<u>#4001*</u>	<u>Balance Forward</u>
101	81.1814	2.4222	.....	7.0235	12.0848	102.7119
102	41.6478	.8324	.....	3.3907	8.1852	54.0561
103	164.6987	.....	13.9783	.....	.....	178.6770
111	(.4852)	(.4442)	.....	.....	(1.0000)	(1.9294)
112	(1.5000)	.....	.....	(2.0000)	(.5001)	(4.0001)
113	(.4407)	.....	.....	.....	.....	(.4407)
130	(240.1400)	(2.8104)	(8.7410)	(8.4142)	(18.7699)	(278.8755)
254	(14.3141)	.....	.....	.....	.....	(14.3141)
255	1.0000	.....	.....	.....	.....	1.0000
300	<u>(35.9531)</u>	.....	<u>(5.2373)</u>	.....	.....	<u>(41.1904)</u>
Total	<u>(4.3052)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.3052)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹			<u>Total</u>
		<u>#7001</u>	<u>#7004</u>	<u>#7006</u>	
101	102.7119	.....	.....	.....	102.7119
102	54.0561	.....	.....	.....	54.0561
103	178.6770	.1667	.0701	.0604	178.9742
111	(1.9294)	.....	.....	.....	(1.9294)
112	(4.0001)	.....	.....	.....	(4.0001)
113	(.4407)	.....	(.0701)	(.0604)	(.5712)
130	(278.8755)	(.1667)	.....	.....	(279.0422)
254	(14.3141)	.....	.....	.....	(14.3141)
255	1.0000	.....	.....	.....	1.0000
300	<u>(41.1904)</u>	.....	.....	.....	<u>(41.1904)</u>
Total	<u>(4.3052)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.3052)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Palm Beach County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2022-23* 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

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 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.

Allamanda Elementary School (#0101)

1. [Ref. 10101] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

2. [Ref. 10102] The parents of three ELL students were not notified of the students' ESOL placements until after the reporting survey period. We propose the following adjustment:

101 Basic K-3	1.0955	
130 ESOL	<u>(1.0955)</u>	.0000

3. [Ref. 10170] One teacher taught Reading courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
Allamanda Elementary School (#0101) (Continued)		
101 Basic K-3	.1788	
130 ESOL	<u>(.1788)</u>	<u>.0000</u>
		<u>.0000</u>
Forest Hill Community High School (#0581)		
4.	[Ref. 58173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English and Emotionally Handicapped but taught Access Algebra 1 which required certification in Math. In addition, we noted the student’s parents were not notified of the teacher’s out-of-field status. Since the student was adjusted in Finding No. 6 (Ref. 58102), we present this disclosure finding with no proposed adjustment.	.0000
5.	[Ref. 58101] The English language proficiency of one ELL student was not assessed, and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:	
	103 Basic 9-12	.3840
	130 ESOL	<u>(.3840)</u>
		.0000
6.	[Ref. 58102] The IEP for one ESE student did not include the IEP meeting participants’ signatures. We propose the following adjustment:	
	103 Basic 9-12	.4998
	254 ESE Support Level 4	<u>(.4998)</u>
		.0000
7.	[Ref. 58170/71/74] Three teachers taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:	
	<u>Ref. 58170</u>	
	103 Basic 9-12	1.1511
	130 ESOL	<u>(1.1511)</u>
		.0000
	<u>Ref. 58171</u>	
	103 Basic 9-12	.2884
	130 ESOL	<u>(.2884)</u>
		.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Forest Hill Community High School (#0581) (Continued)

<u>Ref. 58174</u>		
103 Basic 9-12	.4282	
130 ESOL	<u>(.4282)</u>	.0000

8. [Ref. 58172] One teacher taught Language Arts to classes that included ELL students but had earned none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.8053	
130 ESOL	<u>(1.8053)</u>	.0000

9. [Ref. 58175] One teacher taught Language Arts through ESOL courses that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. 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	2.5272	
130 ESOL	<u>(2.5272)</u>	.0000

10. [Ref. 58176] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught Digital Media which required certification in Business Education. 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	5.6983	
300 Career Education 9-12	<u>(5.6983)</u>	<u>.0000</u>
		<u>.0000</u>

Highland Elementary School (#0671)

11. [Ref. 67170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

Highland Elementary School (#0671) (Continued)

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

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

101 Basic K-3	6.2791	
130 ESOL	<u>(6.2791)</u>	.0000

12. [Ref. 67171] One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	13.1475	
130 ESOL	<u>(13.1475)</u>	.0000

13. [Ref. 67172] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	8.8939	
130 ESOL	<u>(8.8939)</u>	.0000

14. [Ref. 67173] One teacher taught Language Arts and Basic subject areas to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the *(Finding Continues on Next Page)*

Findings

Highland Elementary School (#0671) (Continued)

students’ parents were not notified of the teacher’s out-of-field status until February 10, 2023, which was after the October 2022 reporting survey period. We also noted that the teacher had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	7.8384	
130 ESOL	<u>(7.8384)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Worth High School (#0691)

15. [Ref. 69101] The IEP for one ESE student did not include the IEP meeting participants’ signatures. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	<u>.0000</u>

16. [Ref. 69102] Six ELL students were reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	3.2130	
130 ESOL	<u>(3.2130)</u>	<u>.0000</u>

17. [Ref. 69103] ELL Committees for nine students were not convened by October 1 (7 students) or within 30 school days prior to the students’ DEUSS anniversary dates (2 students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the *ELL Student Plan* for one of the students was not developed until November 30, 2022, which was after the October 2022 reporting survey period. We propose the following adjustment:

103 Basic 9-12	5.5709	
130 ESOL	<u>(5.5709)</u>	<u>.0000</u>

18. [Ref. 69104] One ELL student was not in attendance during the October 2022 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
Lake Worth High School (#0691) (Continued)		
103 Basic 9-12	(.0716)	
130 ESOL	<u>(.4284)</u>	(.5000)
19. [Ref. 69105] The <i>ELL Student Plan</i> for one student was not developed until October 24, 2022, which was after the October 2022 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000
20. [Ref. 69106] One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
21. [Ref. 69170/71/74/76/77/78/81/82] Eight teachers taught Basic subject areas courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:		
<u>Ref. 69170</u>		
103 Basic 9-12	10.3482	
130 ESOL	<u>(10.3482)</u>	.0000
<u>Ref. 69171</u>		
103 Basic 9-12	.8724	
130 ESOL	<u>(.8724)</u>	.0000
<u>Ref. 69174</u>		
103 Basic 9-12	17.4243	
130 ESOL	<u>(17.4243)</u>	.0000
<u>Ref. 69176</u>		
103 Basic 9-12	1.4967	
130 ESOL	<u>(1.4967)</u>	.0000
<u>Ref. 69177</u>		
103 Basic 9-12	1.4800	
130 ESOL	<u>(1.4800)</u>	.0000
<u>Ref. 69178</u>		
103 Basic 9-12	1.4459	
130 ESOL	<u>(1.4459)</u>	.0000

		Proposed Net Adjustments (Unweighted FTE)	
Findings			
Lake Worth High School (#0691) (Continued)			
<u>Ref. 69181</u>			
103 Basic 9-12	1.0786		
130 ESOL	<u>(1.0786)</u>	.0000	
<u>Ref. 69182</u>			
103 Basic 9-12	14.6080		
130 ESOL	<u>(14.6080)</u>	.0000	
22. [Ref. 69179] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:			
103 Basic 9-12	.4284		
130 ESOL	<u>(.4284)</u>	.0000	
23. [Ref. 69172/73/75] Three teachers taught Intensive Reading (Ref. 69172) or Language Arts (Ref. 69173/75) courses that included ELL students but had not earned the required number of in-service training points (none – Ref. 69172/75 or only 60 – Ref. 69173 of the 300) in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:			
<u>Ref. 69172</u>			
103 Basic 9-12	3.1146		
130 ESOL	<u>(3.1146)</u>	.0000	
<u>Ref. 69173</u>			
103 Basic 9-12	1.3487		
130 ESOL	<u>(1.3487)</u>	.0000	
<u>Ref. 69175</u>			
103 Basic 9-12	1.5795		
130 ESOL	<u>(1.5795)</u>	.0000	
24. [Ref. 69180] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Computer Science but taught courses that required certification in Language Arts and ESOL. In addition, the students’ parents were not notified of the teacher’s out-of-field status until February 10, 2023, which was after the October 2022 reporting survey period. We propose the following adjustment:			
103 Basic 9-12	15.1518		
130 ESOL	<u>(15.1518)</u>	.0000	
			<u>(.5000)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Barton Elementary School (#0741)

25. [Ref. 74101] One student was not in membership during the October 2022 reporting survey period and should not have been included with the survey's result. We propose the following adjustment:

101 Basic K-3	(.4999)	(.4999)
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26. [Ref. 74102] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

27. [Ref. 74103] The IEP for one ESE student did not include the IEP meeting participants' signatures. We propose the following adjustment:

101 Basic K-3	.5216	
111 Grades K-3 with ESE Services	(.5216)	.0000

28. [Ref. 74104] ELL Committees for two students were not convened by October 1 or within 30 school days prior to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the *ELL Student Plan* for one of the students was not developed until February 28, 2023, which was after the February 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4177	
102 Basic 4-8	.4179	
130 ESOL	(.8356)	.0000

29. [Ref. 74170] One teacher taught Language Arts to classes that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.9867	
130 ESOL	(3.9867)	.0000

30. [Ref. 74171] One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points
(Finding Continues on Next Page)

Findings

Barton Elementary School (#0741) (Continued)

required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	8.3459	
130 ESOL	<u>(8.3459)</u>	.0000

31. [Ref. 74172] One teacher taught Language Arts courses that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	4.5072	
130 ESOL	<u>(4.5072)</u>	.0000

32. [Ref. 74173] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead 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:

101 Basic K-3	9.1228	
130 ESOL	<u>(9.1228)</u>	.0000

Findings

Barton Elementary School (#0741) (Continued)

33. [Ref. 74174] One teacher taught Language Arts courses that included ELL students but had earned only 60 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	7.5562	
130 ESOL	<u>(7.5562)</u>	<u>.0000</u>
		<u>(.4999)</u>

Palm Beach Gardens High School (#1371)

34. [Ref. 137101] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	1.1260	
130 ESOL	<u>(1.1260)</u>	<u>.0000</u>

35. [Ref. 137102] Timecards for eight Career Education 9-12 students who participated in OJT were either not available at the time of our examination and could not be subsequently located (4 students), indicated that the students did not work during the applicable reporting survey period (3 students), or were signed by the training supervisor prior to the hours worked (1 student); consequently, the hours were not supported. We propose the following adjustment:

300 Career Education 9-12	<u>(1.0842)</u>	<u>(1.0842)</u>
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36. [Ref. 137170/72/73] Three teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 137170</u>		
103 Basic 9-12	2.2261	
130 ESOL	<u>(2.2261)</u>	<u>.0000</u>
 <u>Ref. 137172</u>		
103 Basic 9-12	.1538	
130 ESOL	<u>(.1538)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

Ref. 137173

103 Basic 9-12

130 ESOL

.5451

(.5451)

.0000

37. [Ref. 137171] One teacher taught an Intensive Reading course that included ELL students but had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12

130 ESOL

.1381

(.1381)

.0000

38. [Ref. 137174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught courses that required certification in Physical Science. 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

130 ESOL

.6426

(.6426)

.0000

(1.0842)

Inlet Grove Community High School (#1461) Charter School

39. [Ref. 146103] 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*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

40. [Ref. 146104] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,800 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,800 CMW to 2,700 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since *(Finding Continues on Next Page)*

Findings

Inlet Grove Community High School (#1461) Charter School (Continued)

most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment. .0000

41. [Ref. 146176] One teacher taught Physical Science to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. As this student was adjusted in Finding No. 43 (Ref. 146102), we present this disclosure with no proposed adjustment. .0000

42. [Ref. 146101] Five ELL students were reported beyond the maximum 6-year period allowed for the State funding of ESOL. We also noted that the English language proficiency for one of the students in the October 2022 reporting survey was not assessed, and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	2.6005	
130 ESOL	<u>(2.6005)</u>	.0000

43. [Ref. 146102] ELL Committees for six students were not convened by October 1 (four students) or within 30 school days prior (two students) to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency for two of the students was not assessed within 30 school days prior to each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	3.3323	
130 ESOL	<u>(3.3323)</u>	.0000

44. [Ref. 146170/72/73] Our testing of teacher qualifications disclosed that three teachers did not hold a valid Florida teaching certificate. School records indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead hired to fill an open teacher vacancy providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

Inlet Grove Community High School (#1461) Charter School (Continued)

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

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

<u>Ref. 146170</u>		
103 Basic 9-12	.4919	
130 ESOL	<u>(.4919)</u>	.0000
<u>Ref. 146172</u>		
103 Basic 9-12	.2419	
130 ESOL	<u>(.2419)</u>	.0000
<u>Ref. 146173</u>		
103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

45. [Ref. 146171/75] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 146171</u>		
103 Basic 9-12	.3750	
130 ESOL	<u>(.3750)</u>	.0000
<u>Ref. 146175</u>		
103 Basic 9-12	.3669	
130 ESOL	<u>(.3669)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Inlet Grove Community High School (#1461) Charter School (Continued)

46. [Ref. 146174] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	14.7962	
300 Career Education 9-12	<u>(14.7962)</u>	<u>.0000</u>
		<u>.0000</u>

South Tech Academy (#1571) Charter School

47. [Ref. 157101] 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*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

48. [Ref. 157102] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,740 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,800 CMW to 2,700 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

49. [Ref. 157103] The IEP for one ESE student did not include evidence that the student’s General Education teacher participated in the development of the student’s IEP. We propose the following adjustment:

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

50. [Ref. 157104] The IEP for one ESE student did not include the IEP meeting participants’ signatures. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

South Tech Academy (#1571) Charter School (Continued)

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

51. [Ref. 157105] An ELL Committee for one ELL student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.6250	
130 ESOL	<u>(.6250)</u>	.0000

52. [Ref. 157106] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1176)</u>	(.1176)
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53. [Ref. 157170] One teacher taught Language Arts to classes that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2573	
130 ESOL	<u>(.2573)</u>	.0000

54. [Ref. 157171] One teacher held a District certificate in Motorcycle Service Technology but taught courses that required a District certificate in Auto Mechanics. Since the teacher was not otherwise qualified to teach this course, we propose the following adjustment:

103 Basic 9-12	8.6065	
300 Career Education 9-12	<u>(8.6065)</u>	.0000

55. [Ref. 157172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

South Tech Academy (#1571) Charter School (Continued)

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

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

103 Basic 9-12	5.6503	
300 Career Education 9-12	<u>(5.6503)</u>	.0000

56. [Ref. 157173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	<u>.0000</u>
		<u>(.1176)</u>

Palm Beach Lakes High School (#1851)

57. [Ref. 185101] Five ELL students were reported beyond the maximum 6-year period allowed for the State funding of ESOL. We also noted that the English language proficiency for two of the students, reported in another survey period, was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	3.0702	
130 ESOL	<u>(3.0702)</u>	.0000

Findings

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

58. [Ref. 185102] ELL Committees for three students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency for one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	2.2852	
130 ESOL	<u>(2.2852)</u>	.0000

59. [Ref. 185103] The English language proficiency of three ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	2.2138	
130 ESOL	<u>(2.2138)</u>	.0000

60. [Ref. 185104] School records did not evidence that the parents of two ELL students were notified of the students' ESOL placements. We propose the following adjustment:

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

61. [Ref. 185170/76] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 185170</u>		
103 Basic 9-12	.9188	
130 ESOL	<u>(.9188)</u>	.0000

<u>Ref. 185176</u>		
103 Basic 9-12	1.6375	
130 ESOL	<u>(1.6375)</u>	.0000

Findings

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

62. [Ref. 185171/73/74] Three teachers taught Language Arts to classes that included ELL students but had not earned the required number of in-service training points (none of 240 – Ref. 185171, none of 300 – Ref. 185173, and only 60 of 180 – Ref. 185174) in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 185171</u>		
103 Basic 9-12	1.4055	
130 ESOL	<u>(1.4055)</u>	.0000
<u>Ref. 185173</u>		
103 Basic 9-12	.4904	
130 ESOL	<u>(.4904)</u>	.0000
<u>Ref. 185174</u>		
103 Basic 9-12	.9855	
130 ESOL	<u>(.9855)</u>	.0000

63. [Ref. 185172] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.3334	
130 ESOL	<u>(.3334)</u>	.0000

64. [Ref. 185175] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught courses that required certification in Biology. 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	.8521	
130 ESOL	<u>(.8521)</u>	<u>.0000</u>
		<u>.0000</u>

Wellington High School (#2191)

65. [Ref. 219101] 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*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Wellington High School (#2191) (Continued)

66. [Ref. 219102] The IEPs for two ESE students did not include the IEP meeting participants' signatures. We propose the following adjustment:

103 Basic 9-12	1.9345	
113 Grades 9-12 with ESE Services	<u>(1.9345)</u>	.0000

67. [Ref. 219103] Three ELL students were reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.7482	
130 ESOL	<u>(1.7482)</u>	.0000

68. [Ref. 219104] The English language proficiency of five ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	2.1424	
130 ESOL	<u>(2.1424)</u>	.0000

69. [Ref. 219105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

70. [Ref. 219170/71] Two teachers taught Language Arts courses that included ELL students but had not earned the required number of in-service training points (none of 180 – Ref. 219170 and none of 300 – Ref. 219171) in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 219170</u>		
103 Basic 9-12	.4998	
130 ESOL	<u>(.4998)</u>	.0000

<u>Ref. 219171</u>		
103 Basic 9-12	.1540	
130 ESOL	<u>(.1540)</u>	.0000

Findings

Wellington High School (#2191) (Continued)

71. [Ref. 219172] One teacher taught US History 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	.7405	
130 ESOL	<u>(.7405)</u>	.0000

72. [Ref. 219173] One teacher taught Creative Writing to classes that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. 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	.3570	
130 ESOL	<u>(.3570)</u>	.0000
		<u>.0000</u>

Indian Ridge School (#2411)

73. [Ref. 241103] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,550 (Grades KG-5) or 1,750 (Grades 6-12) weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,765 CMW to 1,975 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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74. [Ref. 241101] Two ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5002	
113 Grades 9-12 with ESE Services	.5523	
254 ESE Support Level 4	<u>(1.0525)</u>	.0000

Findings

Indian Ridge School (#2411) (Continued)

75. [Ref. 241102] The IEP and *Matrix of Services* form for one ESE student and the *Matrix of Services* form for a second student, were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103	Basic 9-12	.5000	
113	Grades 9-12 with ESE Services	.4998	
254	ESE Support Level 4	<u>(.9998)</u>	.0000

76. [Ref. 241170] 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 Social Science and ESE but taught courses that required certification in Comprehensive Science. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102	Basic 4-8	.4284	
254	ESE Support Level 4	<u>(.4284)</u>	<u>.0000</u>
			<u>.0000</u>

South Grade Elementary School (#2431)

77. [Ref. 243101] 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*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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78. [Ref. 243102] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

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

79. [Ref. 243170] One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points (*Finding Continues on Next Page*)

Findings

South Grade Elementary School (#2431) (Continued)

required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. However, by the February 2023 reporting survey period the teacher had passed the ESOL Subject Area Exam and was deemed in-field. Accordingly, we propose the following adjustment for the October 2022 reporting survey period:

101 Basic K-3	4.3968	
130 ESOL	<u>(4.3968)</u>	.0000

80. [Ref. 243171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead 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	2.7251	
130 ESOL	<u>(2.7251)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Ed Venture Charter School (#2521)

81. [Ref. 252101] Forty-seven students were incorrectly reported for funding during the June 2023 reporting survey period for virtually based coursework. The course work was based and provided for on campus and should have been reported within the February survey period. Since the students' reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment. .0000

82. [Ref. 252104] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,540 weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,500 CMW to 1,900 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment. .0000

83. [Ref. 252102] Four students (three in our ESE Support Levels 4 and 5 test and one in our Basic with ESE Services test) were not in attendance during the applicable reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5197)	
254 ESE Support Level 4	<u>(1.5838)</u>	(2.1035)

84. [Ref. 252103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.4614	
254 ESE Support Level 4	<u>(1.4614)</u>	.0000

85. [Ref. 252170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	2.1541	
254 ESE Support Level 4	<u>(2.1541)</u>	.0000

Findings

Ed Venture Charter School (#2521) (Continued)

86. [Ref. 252171] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in English but taught courses that required certification in Social Science. 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	.7186	
254 ESE Support Level 4	<u>(.7186)</u>	.0000

87. [Ref. 252172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead 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:

103 Basic 9-12	1.7246	
254 ESE Support Level 4	<u>(1.7246)</u>	.0000
		<u>(2.1035)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Potentials Charter School (#2531)

88. [Ref. 253101] The IEP Meeting Participants' signature page, identifying individuals who participated in the development of the student's IEP, for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

89. [Ref. 253102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

90. [Ref. 253170] The District was unable to identify the teacher who provided Language Therapy services to nine students at this School during the February 2023 reporting survey period. Consequently, we were unable to determine whether the teacher was a licensed Language Therapist or was otherwise qualified to teach these courses. We propose the following adjustment:

101 Basic K-3	.0273	
102 Basic 4-8	.1274	
111 Grades K-3 with ESE Services	.0364	
254 ESE Support Level 4	<u>(.1911)</u>	.0000
		<u>.0000</u>

Cholee Lake Elementary School (#2761)

91. [Ref. 276101] The IEP for one ESE student was not developed until February 22, 2023, which was after the February 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	<u>(.5002)</u>	.0000

92. [Ref. 276102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4105	
130 ESOL	<u>(.4105)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Cholee Lake Elementary School (#2761) (Continued)

93. [Ref. 276103] An ELL Committee was not convened by October 1 to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8062	
130 ESOL	<u>(.8062)</u>	.0000

94. [Ref. 276170/71/72] Three teachers taught Language Arts to classes that included ELL students but were not approved by the School Board to teach these students out of field in ESOL. In addition, the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 276170</u>		
102 Basic 4-8	8.4467	
130 ESOL	<u>(8.4467)</u>	.0000

<u>Ref. 276171</u>		
102 Basic 4-8	2.8222	
130 ESOL	<u>(2.8222)</u>	.0000

<u>Ref. 276172</u>		
101 Basic K-3	3.4496	
130 ESOL	<u>(3.4496)</u>	.0000

95. [Ref. 276173/74] Two teachers taught Language Arts and Basic subject area courses that included ELL students but had not earned the required number of in-service training points (none of 240 – Ref. 276173 and none of 180 – Ref. 276174) in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or of the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 276173</u>		
101 Basic K-3	6.3544	
130 ESOL	<u>(6.3544)</u>	.0000

<u>Ref. 276174</u>		
101 Basic K-3	7.6485	
130 ESOL	<u>(7.6485)</u>	.0000

96. [Ref. 276175/76/77] Our testing of teacher qualifications disclosed that three teachers did not hold a valid Florida teaching certificate. School records indicated that the teachers were hired as substitutes; however, our review of the teacher’s classroom (*Finding Continues on Next Page*)

Findings

Cholee Lake Elementary School (#2761) (Continued)

placement indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

<u>Ref. 276175</u>		
101 Basic K-3	2.8975	
130 ESOL	<u>(2.8975)</u>	.0000
<u>Ref. 276176</u>		
102 Basic 4-8	1.0523	
130 ESOL	<u>(1.0523)</u>	.0000
<u>Ref. 276177</u>		
102 Basic 4-8	6.9268	
130 ESOL	<u>(6.9268)</u>	<u>.0000</u>
		<u>.0000</u>

Palm Beach Maritime Academy (#2801) Charter School

97. [Ref. 280101] The IEP for one ESE student did not include the IEP meeting participants' signatures. We propose the following adjustment:

101 Basic K-3	.4442	
111 Grades K-3 with ESE Services	<u>(.4442)</u>	.0000

Findings

Palm Beach Maritime Academy (#2801) Charter School (Continued)

98. [Ref. 280102] An ELL Committee for one student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the student’s *ELL Student Plan* was not developed until October 17, 2022, which was after the October 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.8324	
130 ESOL	<u>(.8324)</u>	.0000

99. [Ref. 280103] The *ELL Student Plan* for one student was not developed until June 5, 2023, which was after the February 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4194	
130 ESOL	<u>(.4194)</u>	.0000

100. [Ref. 280170] One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.5586	
130 ESOL	<u>(1.5586)</u>	.0000
		<u>.0000</u>

West Boca Raton High School (#3251)

101. [Ref. 325101] Two ELL students were reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.1900	
130 ESOL	<u>(1.1900)</u>	.0000

102. [Ref. 325102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.7854	
130 ESOL	<u>(.7854)</u>	.0000

Findings

West Boca Raton High School (#3251) (Continued)

103. [Ref. 325103] ELL Committees for two students were not convened by October 1 or within 30 school days prior to the student’s DEUSS anniversary date to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	1.4284	
130 ESOL	<u>(1.4284)</u>	.0000

104. [Ref. 325170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	3.0259	
130 ESOL	<u>(3.0259)</u>	.0000

105. [Ref. 325171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead 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 academic certification, and was not otherwise qualified to teach, we propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

West Boca Raton High School (#3251) (Continued)

103 Basic 9-12	1.5614	
130 ESOL	<u>(1.5614)</u>	.0000

106. [Ref. 325172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught courses that required certification in Engineering and Technology Education. 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	5.2373	
300 Career Education 9-12	<u>(5.2373)</u>	.0000

107. [Ref. 325173] One teacher taught Language Arts to classes that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3689	
130 ESOL	<u>(.3689)</u>	.0000

108. [Ref. 325174] One teacher taught Math courses 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	.3810	
130 ESOL	<u>(.3810)</u>	<u>.0000</u>

.0000

Renaissance Charter School at West Palm Beach (#3431)

109. [Ref. 343104] 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*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

Findings

Renaissance Charter School at West Palm Beach (#3431) (Continued)

110. [Ref. 343101] The IEP for one ESE student did not include the IEP meeting participants' signatures. We propose the following adjustment:

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

111. [Ref. 343102] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

112. [Ref. 343103] ELL Committees for three students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	2.0975	
130 ESOL	<u>(2.0975)</u>	.0000

113. [Ref. 343170] One teacher taught Language Arts to a class that included an ELL student but was not properly certified to teach an ELL student and was not approved by the Charter School Board to teach these students out of field until November 8, 2022, which was after the October 2022 reporting survey period. In addition, the student's parents were not notified of the teacher's out-of-field status until February 10, 2023, which was after the October 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2314	
130 ESOL	<u>(.2314)</u>	.0000

114. [Ref. 343171] One teacher taught Language Arts and Basic subject area courses that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field until November 8, 2022, which was after the October 2022 reporting survey period. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.6420	
130 ESOL	<u>(1.6420)</u>	.0000

Findings

Renaissance Charter School at West Palm Beach (#3431) (Continued)

115. [Ref. 343172] One teacher taught Middle Grades Comprehensive Science 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	.2620	
130 ESOL	<u>(.2620)</u>	.0000

116. [Ref. 343173/74/75/76] Our testing of teacher qualifications disclosed that four teachers did not hold a valid Florida teaching certificate. School records indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

<u>Ref. 343173</u>		
102 Basic 4-8	.2380	
130 ESOL	<u>(.2380)</u>	.0000
 <u>Ref. 343174</u>		
101 Basic K-3	2.4630	
130 ESOL	<u>(2.4630)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at West Palm Beach (#3431) (Continued)

<u>Ref. 343175</u>		
102 Basic 4-8	.4628	
130 ESOL	<u>(.4628)</u>	.0000
<u>Ref. 343176</u>		
102 Basic 4-8	.1965	
130 ESOL	<u>(.1965)</u>	.0000

117. [Ref. 343177] One teacher was not appropriately certified and was not approved by the Charter School Board to teach Language Arts to a class that included an ELL student out of field in ESOL until November 8, 2022, which was after the October 2022 reporting survey period. In addition, the student’s parents were not notified of the teacher’s out-of-field status, and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8210	
130 ESOL	<u>(.8210)</u>	<u>.0000</u>
		<u>.0000</u>

Renaissance Charter School at Wellington (#4001)

118. [Ref. 400101] The file for one ESE student did not evidence that the student’s General Education teacher had participated in the development of the student’s IEP. We propose the following adjustment:

102 Basic 4-8	.5001	
112 Grades 4-8 with ESE Services	<u>(.5001)</u>	.0000

119. [Ref. 400102] The IEP for one ESE student did not include the IEP meeting participants’ signatures. We propose the following adjustment:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000

120. [Ref. 400103] One ELL student was reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8208	
130 ESOL	<u>(.8208)</u>	.0000

Findings

Renaissance Charter School at Wellington (#4001) (Continued)

121. [Ref. 400104] An ELL Committee for one student was not convened by October 1 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	.7054	
130 ESOL	<u>(.7054)</u>	.0000

122. [Ref. 400170] One teacher taught Language Arts and Basic subject area courses that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We also noted that the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.2446	
102 Basic 4-8	1.2690	
130 ESOL	<u>(4.5136)</u>	.0000

123. [Ref. 400171/73/74/75] Our testing of teacher qualifications disclosed that four teachers did not hold a valid Florida teaching certificate. School records indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead 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 *(Finding Continues on Next Page)*

Findings

Renaissance Charter School at Wellington (#4001) (Continued)

certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

<u>Ref. 400171</u>		
102 Basic 4-8	.4230	
130 ESOL	<u>(.4230)</u>	.0000
 <u>Ref. 400173</u>		
102 Basic 4-8	2.0772	
130 ESOL	<u>(2.0772)</u>	.0000
 <u>Ref. 400174</u>		
101 Basic K-3	4.1350	
130 ESOL	<u>(4.1350)</u>	.0000
 <u>Ref. 400175</u>		
102 Basic 4-8	2.3897	
130 ESOL	<u>(2.3897)</u>	.0000

124. [Ref. 400172] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Business Education, but taught courses that required certification in Elementary Education and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.7052	
130 ESOL	<u>(3.7052)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Beach Virtual Instruction Program (#7001)

125. [Ref. 700170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Art. We also noted that the students' parents were not notified of the teacher's out-of-field status. Since the students were reported for Basic funding, we present this disclosure finding with no proposed adjustment.

.0000

126. [Ref. 700171] One teacher taught Biology to classes that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1667	
130 ESOL	<u>(.1667)</u>	<u>.0000</u>
		<u>.0000</u>

Palm Beach Virtual Franchise (#7004)

127. [Ref. 700401] The IEP for one ESE student, valid during the student's enrollment in a virtual instruction course, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.0701	
113 Grades 9-12 with ESE Services	<u>(.0701)</u>	<u>.0000</u>
		<u>.0000</u>

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

128. [Ref. 700601] The IEP for one ESE student, valid during the student's enrollment in a virtual instruction course, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.0604	
113 Grades 9-12 with ESE Services	<u>(.0604)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment

(4.3052)

SCHEDULE E

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS

Palm Beach County District School Board (District) management indicated that the issues identified in Schedule D could be attributed to: (1) students' prior schools not completing documentation correctly (Findings 6, 27, 49, 56, 75, 97, 102, 111, 119, 127, and 128); (2) lack of oversight on the part of school staff (Findings 1, 15, 20, 25, 34, 43, 50, 65 through 69, 73, 74, 77, 78, 82, 84, 88, 89, 92, 93, 98, 99, 103, 109, 110, 112, and 118); (3) scheduling conflicts for parents wishing to participate in meetings (Findings 5 and 91); (4) lack of sufficient documentation in transferring students' files to determine DEUSS (Finding 101); (5) Student Information System error (Findings 42 and 83); (6) newly hired staff not fully trained or positions vacant and not yet filled (Findings 2, 16 through 19, 26, 28, 35, 39, 40, 57 through 60); (7) miscommunication between District administration and School administration (Findings 47, 48, 81, and 83); (8) misunderstanding the requirements set forth in Florida Statutes and SBE rules (Findings 52, 120, and 121); (9) District administrations' inability to enforce the requirements for the earning of in-service training points (Findings 3, 7, 8, 12, 14, 21, 23, 30, 31, 33, 36, 37, 41, 45, 53, 61, 62, 70, 71, 79, 94, 95, 100, 107, 108, 114, 115, 122, 124, and 126); (10) miscommunication between District administration and Charter School administration concerning the identification of a teacher reported under a Contracted Services number (Finding 90); (11) lack of sufficient documentation on teacher hires such that the District is able to track and follow-up on requirements (Findings 11, 13, 22, 32, 44, 46, 55, 56, 63, 80, 85, 87, 96, 104, 105, 116, 117, and 123); (12) incomplete listing of out-of-field teachers provided for board meetings (Findings 4, 9, 10, 14, 24, 29, 38, 54, 64, 72, 76, 86, 106, 113, 114, 122, 124, and 125); and (13) out-of-field notification letters to parents are automatically generated from the list provided to the school board, therefore, when an out-of-field teacher is omitted from this list, the letter to the parents is not generated (Findings 4, 9, 10, 14, 24, 29, 38, 54, 64, 72, 76, 86, 106, 113, 122, 124, and 125).

Although requested, District management did not provide a cause for Finding 51 (Ref. 157105), and only provided partial causes for Finding 83 (Ref. 252102) and Finding 75 (Ref. No. 241102).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) all required participants are involved in the development of students' IEPs and proper documentation is maintained in the students' files; (2) parents are timely notified of their child's ESOL placement; (3) 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; (4) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (5) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (6) 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; (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 Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained with signed and dated training agreements in readily accessible files, or based on documented job searches; (9) 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*; (10) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (11) teachers, including substitute teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (12) teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2022-23

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 2022-23

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 2022-23

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

1. The District

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 181 schools other than charter schools, 48 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$390 million was provided through the FEFP to the District for the District-reported 193,790.08 unweighted FTE as recalibrated, which included 22,457.35 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 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 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 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 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

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*

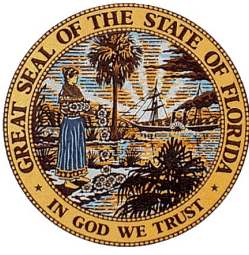
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2023. 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. Jupiter Elementary School	NA
2. Allamanda Elementary School	1 through 3
3. Forest Hill Community High School	4 through 10
4. Highland Elementary School	11 through 14
5. Lake Worth High School	15 through 24
6. Barton Elementary School	25 through 33
7. Palm Beach Gardens High School	34 through 38
8. Inlet Grove Community High School*	39 through 46
9. South Tech Academy*	47 through 56
10. Palm Beach Lakes High School	57 through 64
11. Wellington High School	65 through 72
12. Indian Ridge School	73 through 76
13. South Grade Elementary School	77 through 80
14. Ed Venture Charter School*	81 through 87
15. Potentials Charter School*	88 through 90
16. Cholee Lake Elementary School	91 through 96
17. Palm Beach Maritime Academy*	97 through 100
18. The Learning Academy Els Center of Excellence*	NA
19. West Boca Raton High School	101 through 108
20. Renaissance Charter School at West Palm Beach*	109 through 117
21. Renaissance Charter School at Wellington*	118 through 124
22. Connections Education Center of the Palm Beaches*	NA
23. Palm Beach Virtual Instruction Program	125 and 126
24. Palm Beach Virtual Franchise	127
25. Palm Beach Virtual Instruction (Course Offerings)	128

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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Phone: (850) 412-2722
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Palm Beach County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. 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 2022-23 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Palm Beach County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

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 weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's

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

internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 31, 2024

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Palm Beach County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2023. (See NOTE B.) The population of vehicles (1,442) 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 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (99,921) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Hazardous Walking	583
IDEA – PK through Grade 12, Weighted	6,246
All Other FEFP Eligible Students	<u>93,092</u>
Total	<u>99,921</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 56 of 470 students in our student transportation test.⁹

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)	-	-
Our tests included 470 of the 99,921 students reported as being transported by the District.	-	56	(41)
In conjunction with our general tests of student transportation we identified certain issues related to 153 additional students.	-	<u>153</u>	<u>(146)</u>
Totals	<u>(4)</u>	<u>209</u>	<u>(187)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Palm Beach County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2022 reporting survey periods and the February and June 2023 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 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 62] Our general tests disclosed that 43 students were reported for an incorrect number of DIT in the July 2022 reporting survey period. The students were reported for 10 DIT rather than 3 DIT in accordance with the District’s summer Extended School Year instructional calendar. In addition, our general tests disclosed that 50,238 students were reported for an incorrect number of DIT in the October 2022 reporting survey period as there were 4 days of instruction that were missed due to inclement weather. The students should have been reported for 81 DIT rather than 85 DIT. We propose the following adjustments:

July 2022 Survey

10 Days in Term

IDEA - PK through Grade 12, Weighted	(33)
All Other FEFP Eligible Students	(10)

3 Days in Term

IDEA - PK through Grade 12, Weighted	33
All Other FEFP Eligible Students	10

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2022 Survey

85 Days in Term

Hazardous Walking	(301)	
IDEA - PK through Grade 12, Weighted	(2,283)	
All Other FEFP Eligible Students	(47,654)	

81 Days in Term

Hazardous Walking	301	
IDEA - PK through Grade 12, Weighted	2,283	
All Other FEFP Eligible Students	47,654	0

2. [Ref. 51] Our general tests disclosed that 12 students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6; however, the students were in grades 7 and 8. We propose the following adjustment:

October 2022 Survey

81 Days in Term

Hazardous Walking	<u>(12)</u>	(12)
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3. [Ref. 52] Our general tests disclosed that there was no documentation to support the reporting of 11 students in the IDEA - PK through Grade 12, Weighted ridership category. We noted that 7 of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 4 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2022 Survey

81 Days in Term

IDEA – PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	4	

February 2023 Survey

94 Days in Term

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

4. [Ref. 53] Our general tests disclosed that 40 PK students were incorrectly reported (39 in the All Other FEFP Eligible Students ridership category and 1 in the IDEA - PK through Grade 12, Weighted ridership category). District records did not evidence that the students were classified as students with disabilities under the IDEA or that the students' parents were enrolled in a Teenage Parent Program; consequently, *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

the students were not eligible for State transportation funding. We propose the following adjustments:

October 2022 Survey

81 Days in Term

All Other FEFP Eligible Students (17)

February 2023 Survey

94 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (22) (40)

5. [Ref. 55] Our general tests disclosed that the number of buses in operation was overstated by four buses during the October 2022 reporting survey period. Specifically, one bus was incorrectly reported due to a data entry error when keying in the bus number, and two buses were out of service and the students were transported on alternate buses; however, 23 of the students were either not listed on the alternate bus driver report (21 students) or were not marked as riding the bus (2 students), and the bus driver report for one bus (6 students) was not available at the time of our examination and could not be subsequently located. Consequently, the reported ridership of 29 students was not supported. We propose the following adjustment:

October 2021 Survey

Number of Buses in Operation (4)

October 2022 Survey

81 Days in Term

All Other FEFP Eligible Students (29) (29)

6. [Ref. 56] Our general tests disclosed that eight students (five students in our test) were either not marked as riding buses (five students) or were not listed on the bus driver report (three students) during the October 2022 reporting survey period. We propose the following adjustment:

October 2022 Survey

81 Days in Term

Hazardous Walking (2)

All Other FEFP Eligible Students (6) (8)

7. [Ref. 57/58] Thirty-three students in our test were incorrectly reported in the Hazardous Walking ridership category. Specifically, there was no documentation to support a Hazardous Walking condition. Eight of the 33 students lived more than 2 miles (*Finding Continues on Next Page*)

**Students
Transported
Proposed Net
Adjustments**

Findings

from the students' assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

Ref. 57

October 2022 Survey

81 Days in Term

Hazardous Walking	(14)	
All Other FEFP Eligible Students	2	

February 2023 Survey

94 Days in Term

Hazardous Walking	(15)	
All Other FEFP Eligible Students	<u>2</u>	(25)

Ref. 58

October 2022 Survey

81 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	2	

February 2023 Survey

94 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

8. [Ref. 60] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2023 reporting survey period. The students were IDEA students identified as students with Specific Learning Disabilities, but the students' IEPs did not indicate a requirement for State transportation services. The *FTE General Instructions 2022-23*, page 59, provides that K-12 students identified with Specific Learning Disabilities, Speech Impairment or Language Impairment who live fewer than two miles from their assigned schools are eligible for transportation services only if transportation services are required by the student's IEP. The students were not otherwise eligible for State transportation funding. We propose the following adjustment:

June 2023 Survey

15 Days in Term

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

9. [Ref. 61] Fourteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category (9 students) or the All Other FEFP Eligible Students ridership category (5 students). The IEPs for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (6 students) or were not available at the time of our examination and could not be subsequently located (8 students). We determined that 7 students reported in the IDEA - PK through Grade 12, Weighted ridership category were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 7 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2022 Survey

3 Days in Term

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

October 2022 Survey

81 Days in Term

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

February 2023 Survey

94 Days in Term

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

June 2023 Survey

15 Days in Term

All Other FEFP Eligible Students	(5)	(7)
----------------------------------	-----	-----

10. [Ref. 63] Our general tests of students utilizing local public transportation (i.e., city buses) as a means of conveyance disclosed that 56 students (1 student in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We noted for the PACE Center for Girls, the Public Transportation Ridership Report form was not signed by the School’s administration verifying receipt of the bus passes. The pass type (i.e., weekly, 30-day, annual, etc.) was not indicated on the participation form in accordance with the DOE’s guidance to the Districts titled *Technical Assistance Note: Guidance for School Districts and Charter Schools that Provide Transportation Passes to Students, No. 2015-02* dated December 14, 2015 (39 students) or the form was not available at the time of our examination and could not be subsequently located (17 students). We propose the following adjustment:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
February 2023 Survey		
<u>94 Days in Term</u>		
All Other FEFP Eligible Students	(56)	(56)
11. [Ref. 64] Our general tests disclosed that three students were not eligible to be reported for State transportation funding. The students were enrolled in a residential DJJ Program and did not require transportation services. We propose the following adjustment:		
February 2023 Survey		
<u>94 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(2)	(3)
Proposed Net Adjustment		<u>(187)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Palm Beach County District School Board (District) management indicated that the issues identified in Schedule G could be attributed to: (1) lack of oversight by staff members (Findings 1, 2, 4, and 9); (2) misunderstanding of the requirements set forth in the *FTE General Instructions 2022-23* (Findings 8 and 10); (3) newly hired staff members not yet fully trained (Findings 3, 5, 6, and 10); (4) driver shortages that reduced the number of buses in operation, and these changes were not input into the system (Finding 5); and (5) technical issues with setting correct start and end points for students to determine correct mileage (Findings 7 and 11).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students meeting grade-level criteria who live less than 2 miles from their assigned school and walk in a properly designated hazardous walking location in order to attend school are reported in the Hazardous Walking ridership category; (2) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files; (3) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (5) only those students who are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (6) the IEPs for students classified with the exceptionality of Specific Learning Disability, Speech Impaired, or Language Impaired authorize a specific need for transportation services; (7) the number of DIT is accurately reported; (8) documentation is retained to support that students reported on city buses were issued valid bus passes during the reporting survey periods; and (9) only students enrolled in programs that require 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 2022-23 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

1. Student Eligibility

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

2. Transportation in Palm Beach County

For the fiscal year ended June 30, 2023, the District received \$ 31.1 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 2022	116	332	521
October 2022	547	50,238	4,688
February 2023	541	48,543	4,512
June 2023	<u>238</u>	<u>808</u>	<u>2,579</u>
Totals	<u>1,442</u>	<u>99,921</u>	<u>12,300</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

MICHAEL J. BURKE
SUPERINTENDENT

KAREN M. BRILL
BOARD CHAIR

OFFICE OF THE SUPERINTENDENT
3300 FOREST HILL BOULEVARD, C-316
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MARCIA ANDREWS
ALEXANDRIA AYALA
FRANK A. BARBIERI, JR., ESQ.
EDWIN FERGUSON, ESQ.
ERICA WHITFIELD

July 30, 2024

Sent via e-mail flaudgen_audrpt_fefp@aud.state.fl.us

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

Attn: Jacqueline Bell

Ms. Norman,

Enclosed is our response to the preliminary and tentative audit findings and recommendations on your FEFP audit of the School District of Palm Beach County for the fiscal year ended June 30, 2023. Pursuant to Section 1002, Florida Statute, the District is required to respond within 30 days of receipt. As required, our written statement of explanation is submitted electronically in source format with my digitized signature.

Sincerely,

Michael J. Burke
Superintendent

HF/JS/lp

Enclosure

CC: Heather Frederick, C.P.A., Chief Financial Officer
Joseph Sanches, Chief of Operations
Timothy Kubrick, Chief of Human Resources
Edward Tierney, Deputy Superintendent

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

FTE Recommendations

Recommendation 1: All required participants are involved in the development of students' IEPs and proper documentation is maintained in the students' files.

Response: The Edplan system requires input from all required stakeholders, and a signature page lists each participant's name with a signature line. Schools are provided training on IEP completion and documentation, and employees who coordinate IEP meetings at schools have specific training on signature documentation requirements. In addition, an online signature function of EdPlan will be implemented in SY25.

Recommendation 2: Parents are timely notified of their child's ESOL Placement.

Response: The District uses the *Ellevation* platform which includes dedicated Dashboards and tile descriptions for ESOL Compliance tasks.

- The Compliance Dashboard contains a tile with the list of students who qualify for ESOL Placement. A Parent ESOL placement notification letter is generated for each of these students. For parents who have not acknowledged the receipt of the ESOL Placement letter, a second attempt to contact the parent is made to ensure the Parent Notification is received.
- A letter of continuation of services is provided annually to parents of students remaining in the program.
- The District offers multiple training sessions designed for new ESOL coordinators and contacts. Veteran ESOL coordinators and contacts may also attend. These professional learning sessions address State and Federal requirements as well as *Ellevation* platform navigation including locating information on students due for ELL Plans, reevaluations, monitoring and parent communication.
- Updated *Ellevation* Reference Guides are provided annually to all ESOL coordinators and contacts to ensure consistency in the process. Additionally, the Department maintains a Sharepoint site for ESOL coordinators and contacts with additional resources such as user guides, training videos, and other documents.
- School ESOL coordinators and contacts receive monthly time task calendars to support them in completing tasks by the due dates. In addition, weekly ESOL updates are provided from their Regional ESOL Instructional Coordinator throughout the school year, including compliance tasks as applicable.
- Regional ESOL Instructional Coordinators host monthly meetings for school based ESOL coordinators and contacts which include required tasks and appropriate parent communication.

Recommendation 3: 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.

Response:

- The *Ellevation* platform streamlines ESOL compliance with dedicated dashboards and clear tile descriptions. These tools keep school based ESOL coordinators and contacts informed to ensure and monitor that tasks are completed on time.
- School based ESOL coordinators and contacts receive ongoing support and periodic monitoring from their Regional ESOL Instructional Coordinator. The support includes monitoring of upcoming compliance tasks and deadlines, such as deadlines and procedures for ELL Plan Meetings and Reevaluation Meetings, as well as parent communication expectations.
- Regional ESOL Instructional Coordinators host monthly meetings for school ESOL coordinators and contacts to ensure compliance and appropriate parent communication.
- The Multicultural Education Department provides new and veteran ESOL coordinators and contacts with multiple *Ellevation* training sessions as well as ongoing compliance support and monitoring.
- The Department of FTE and Student Reporting will develop reports that help identify students who need to be evaluated against this criteria and possibly remove their ELL Placement.

Recommendation 4: ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL.

Response:

- The default ESOL Compliance Dashboard found in *Ellevation* provides ESOL coordinators and contacts a tile specifically for identifying ELLs exceeding 12 FTEs.
- School based ESOL coordinators and contacts receive weekly ESOL updates from their Regional ESOL Instructional Coordinator throughout the school year including upcoming compliance tasks and deadlines, such as deadlines and procedures for ELL Plan Meetings and Reevaluation Meetings.
- Regional ESOL Instructional Coordinators host monthly meetings for school based ESOL coordinators and contacts to ensure compliance with deadlines for ELL Plan, Reevaluation Meetings, and State funding guidelines.
- Regional ESOL Instructional Coordinators and designated staff will continue to review reports to ensure schools are in compliance and collaborate with schools to rectify discrepancies.
- The Student Information System will begin to count the number of surveys that each of our ELL students have been reported.

Recommendation 5: ELL Student Plans are timely prepared, include the students' course schedules, and are retained in the students' files.

Response:

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- Regional ESOL Instructional Coordinators host monthly meetings for school based ESOL coordinators and contacts to ensure compliance with deadlines for ELL Plan, Reevaluation Meetings, and State funding guidelines.
- The default ESOL Compliance Dashboard found in *Ellevation* provides ESOL coordinators and contacts a tile specifically for identifying students in need of an annual ELL Plan Meeting.
- Updated *Ellevation* Reference Guides are provided annually to all ESOL coordinators and contacts to ensure consistency in the process. Additionally, the Department of Multicultural Education maintains a Sharepoint site for ESOL coordinators and contacts with additional resources such as user guides, training videos, and other documents.
- ELL Plans are saved after the ELL Plan Meeting has been performed. Student schedules and ELL Plans can be accessed in the *Ellevation* platform. The signed copy of the ELL Plan is in the students' ELL folder.
- Regional ESOL Instructional Coordinators and designated staff will continue to review reports to ensure schools are in compliance and collaborate with schools to rectify discrepancies.

Recommendation 6: 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.

Response: The Student Information System (SIS) has a function to examine attendance records for students that potentially were not in attendance during the survey attendance window. An extra step of verification will be added beginning in SY25 to have schools verify students who have sporadic attendance during the window to certify that attendance is accurate for those students. Schools are instructed to print Teacher Attendance Verification reports in the SIS at the end of the survey attendance window. Each teacher verifies the accuracy of the attendance taken over the 11 day attendance window.

Recommendation 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.

Response: The matrix is completed as a requirement in our EdPlan/EZ IEP system, and schools are provided with training on matrix completion and documentation. Employees who complete the matrix must have specific training to complete the form in our system. Beginning in SY25, a process will be implemented to compare ESE matrix information in EdPlan with the Student Information System.

Recommendation 8: Students in Career Education 9-12 who participate in OJT are reported in accordance with time cards that are accurately completed, signed and dated by the employer, and retained with signed and dated training agreements in readily accessible files, or based on documented job searches.

Response: The Choice and Career Options Department will continue to publish guidelines to each high school for collecting and reporting OJT documentation. High school principals will receive continued direction regarding the compliance requirements for this program with SIS reports and through Principal Leadership Summit presentations. The District will monitor compliance with the guidelines following each FTE reporting survey. Each school reporting students for OJT funding will maintain the necessary documentation to support the funding. Additionally, pre-school training and webinars will be provided using updated OJT procedure manuals to OJT teachers, coordinators, and principals. Technical support will be ongoing.

Recommendation 9: 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.

Response: The automated attendance tracking built into the Student Information System (SIS) is the system of record and includes Charter schools. The Department of FTE & Student Reporting in conjunction with the Department of Charter Schools will review all attendance procedures with Charter Schools who take daily attendance in another system and train schools on the importance of submitting attendance to the Student Information System after records are collected in other systems. Charter Schools will be instructed to update attendance daily in the SIS.

Recommendation 10: Student course schedules are reported in accordance with the schools' daily instructional and bell schedules.

Response: The Department of FTE & Student Reporting evaluates Class Minutes Weekly for courses in conjunction with posted bell schedules from each school. Beginning with SY24, every school was required to submit a bell schedule to the Department in order to compare against minutes for each course period that are reported to the FLDOE. The Department works with schools to adjust schedule minutes if there are discrepancies.

Recommendation 11: Teachers, including substitute teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

Response:

The Certification Office approves and monitors certification credentials per FLDOE rules for all positions that require certified personnel. Teachers designated as out of field, including substitutes, are reported to the school board biannually based on the FTE survey reports and all parents are notified via letters.

Recommendation 12: Teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

Response:

The District manages a state-approved professional learning catalog in which all District-approved professional learning opportunities are available for enrollment. This catalog is available to teachers 24/7 and can be navigated by topic, date, location, or in-service point value. Teachers who complete the course requirements for these professional learning opportunities are eligible to earn in-service points. Teachers may not receive in-service credit for any activity that is part of their assigned job, activities considered personal improvement, and/or informational meetings.

Transportation Recommendations

Recommendation 1: Only students meeting grade-level criteria who live less than 2 miles from their assigned school and walk in a properly designated hazardous walking location in order to attend school are reported in the Hazardous Walking ridership category.

Response: Transportation will make sure that each hazardous area has a completed Hazardous Walking Site Review Checklist with all appropriate signatures.

Recommendation 2: Students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files.

Response: The Transportation department hired a new ESE Specialist and all student IEPs are being reviewed effective FY24.

Recommendation 3: Only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding.

Response: PK students without an IEP will be reported in the No Funding category.

Recommendation 4: The number of buses in operation is accurately reported and documentation is maintained to support that reporting.

Response: The office staff has been trained to update our Survey System when a route has to be “split” due to not having a bus driver to drive the route.

Recommendation 5: Only those students who are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding.

Response: While processing the Bus Driver Reports to make sure the students checked off by the bus driver is correctly submitted to FL-DOE, sometimes a student that was not checked off by the driver was not removed from the FL-DOE file. Transportation will continue to train employees to correctly process each Bus Drive Report.

Bus Driver Reports will be reviewed for accuracy to ensure only eligible riders are reported.

Recommendation 6: the IEPs for students classified with the exceptionality of Specific Learning Disability, Speech Impaired, or Language Impaired authorize a specific need for transportation services.

Response: Transportation will make sure that students that do not have Transportation as part of their IEP or students who are not eligible for funding are not submitted to FL-DOE.

Recommendation 7: The number of DIT is accurately reported.

Response: Going forward, Transportation will make sure to use the data entered by the summer school administrators into SIS when determining the number of DITs to report for each student in the summer surveys (1 and 4).

Recommendation 8: Documentation is retained to support that students who were reported on city buses were issued valid bus passes during the reporting survey periods.

Response: Transportation has met with all schools that issue Public Ridership passes. Each school has implemented measures to ensure proper record keeping of all passes issued.

Recommendation 9: Only students enrolled in programs that require the students be transported to a physical school center are reported for State transportation funding.

Response: Transportation has added a check to the Survey System to ensure only students attending schools that require transportation services are submitted to FL-DOE.

MJB/HF:lp