

**OSCEOLA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2024



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Dr. Mark Shanoff served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Teresa "Terry" Castillo, Vice Chair from 11-14-2023, Chair through 11-13-2023	1
Julius Melendez	2
Jon Arguello	3
Heather Kahoun, Chair from 11-14-2023	4
Erika Booth, Vice Chair through 11-13-2023	5
Vacant from 1-16-2024	5

The team leader was Austin Griffith, 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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**OSCEOLA COUNTY DISTRICT SCHOOL BOARD
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OSCEOLA COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
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
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 Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Osceola County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2024. 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 39 of the 239 teachers in our test. Fifty-three (22 percent) of the 239 teachers in our test taught at charter schools and 18 (46 percent) of the 39 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 19 of the 159 students in our ESE Support Levels 4 and 5 test. Sixty-one (38 percent) of the 159 students in our ESE Support Levels 4 and 5 test attended charter schools. None of the students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 59 of the 418 students in our student transportation test as well as exceptions for 929 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 58 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.9561 (1.7310 applicable to District schools other than charter schools and .2251 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 81.6216 (55.7454 applicable to District schools other than charter schools and 25.8762 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 969 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, 2024, was \$5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$419,513 (negative 81.6216 times \$5,139.73), of which \$331,578 is applicable to District schools other than charter schools and \$87,935 is applicable to charter schools.

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

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 55 schools¹ other than charter schools, 26 charter schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$363.5 million was provided through the FEFP to the District for the District-reported 77,502.29 unweighted FTE as recalibrated, which included 18,374.87 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

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.

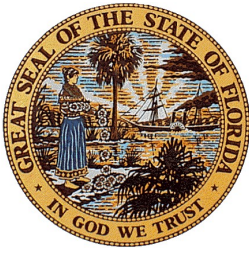
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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, 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 \$16.9 million for student transportation as part of the State funding through the FEFP.

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.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Osceola County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. 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 2023-24* 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 Exceptional Student Education Support Levels 4 and 5 test 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, the Osceola County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

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.

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

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.

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 Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 27, 2025

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, 2024, the Osceola County District School Board (District) reported to the DOE 77,502.29 unweighted FTE as recalibrated, which included 18,374.87 unweighted FTE as recalibrated for charter schools, at 55 District schools other than charter schools, 26 charter schools, 1 cost center, and 1 virtual education cost center.

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, 2024. (See NOTE B.) The population of schools (83) 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 (28,491) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 19 of the 159 students in our ESE Support Levels 4 and 5 test,⁴ 61 (38 percent) of the 159 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 19 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	82	15	21,302	184	3	53,351.3500	127.8171	153.9453
Basic with ESE Services	82	15	3,616	136	5	12,775.2600	113.5043	7.4697
ESOL	77	15	3,309	466	25	8,989.2600	316.8498	(142.1755)
ESE Support Levels 4 and 5	52	11	264	159	19	723.2700	135.8753	(21.1956)
Career Education 9-12	19	-	-	-	-	<u>1,663.1500</u>	<u>.0000</u>	<u>.0000</u>
All Programs	83	15	<u>28,491</u>	<u>945</u>	<u>52</u>	<u>77,502.2900</u>	<u>694.0465</u>	<u>(1.9561)</u>

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 5, 6, 25, 29, 31, 40, 41, 42, 47, 50, and 51 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (926, of which 757 are applicable to District schools other than charter schools and 169 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 39 of the 239 teachers in our test.⁵ Fifty-three (22 percent) of the 239 teachers in our test taught at charter schools and 18 (46 percent) of the 39 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.

⁵ For teachers, the material noncompliance is composed of Findings 1, 3, 4, 7, 8, 9, 10, 15, 17, 18, 19, 22, 23, 30, 34, 35, 36, 43, 44, 45, 48, 49, 57, and 58 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	21.1604	1.122	23.7420
102 Basic 4-8	10.1365	1.000	10.1365
103 Basic 9-12	22.3037	.988	22.0360
111 Grades K-3 with ESE Services	1.5172	1.122	1.7023
112 Grades 4-8 with ESE Services	4.0168	1.000	4.0168
113 Grades 9-12 with ESE Services	.9661	.988	.9545
130 ESOL	(45.4745)	1.208	(54.9332)
254 ESE Support Level 4	(14.9676)	3.706	(55.4699)
255 ESE Support Level 5	<u>(1.3896)</u>	5.707	<u>(7.9304)</u>
Subtotal	<u>(1.7310)</u>		<u>(55.7454)</u>

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	68.9586	1.122	77.3715
102 Basic 4-8	30.9417	1.000	30.9417
103 Basic 9-12	.4444	.988	.4391
111 Grades K-3 with ESE Services	.9696	1.122	1.0879
112 Grades 4-8 with ESE Services	.0000	1.000	.0000
113 Grades 9-12 with ESE Services	.0000	.988	.0000
130 ESOL	(96.7010)	1.208	(116.8148)
254 ESE Support Level 4	(4.3534)	3.706	(16.1337)
255 ESE Support Level 5	<u>(.4850)</u>	5.707	<u>(2.7679)</u>
Subtotal	<u>(.2251)</u>		<u>(25.8762)</u>

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	90.1190	1.122	101.1135
102 Basic 4-8	41.0782	1.000	41.0782
103 Basic 9-12	22.7481	.988	22.4751
111 Grades K-3 with ESE Services	2.4868	1.122	2.7902
112 Grades 4-8 with ESE Services	4.0168	1.000	4.0168
113 Grades 9-12 with ESE Services	.9661	.988	.9545
130 ESOL	(142.1755)	1.208	(171.7480)
254 ESE Support Level 4	(19.3210)	3.706	(71.6036)
255 ESE Support Level 5	<u>(1.8746)</u>	5.707	<u>(10.6983)</u>
Total	<u>(1.9561)</u>		<u>(81.6216)</u>

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 Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0040</u>	<u>#0041</u>	
101 Basic K-3	.8562	.....	.....	.8562
102 Basic 4-8	.8635	1.8528	1.5752	4.2915
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	4.0186	4.0186
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.7197)	(.9928)	(1.5752)	(4.2877)
254 ESE Support Level 4	.....	(.8600)	(4.0186)	(4.8786)
255 ESE Support Level 5	.....	.....	.....	.0000
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.)

No.	Brought Forward	Proposed Adjustments¹				Balance Forward
		#0042	#0061	#0171*	#0181*	
101	.8562	15.7786	.4342	55.9276	8.9622	81.9588
102	4.2915	.3722	4.5955	27.1880	.6306	37.0778
103	.0000	.....	.....	.....	.....	.0000
111	.0000	.0174	.....	.....	.....	.0174
112	4.0186	.....	(.5112)	.....	.....	3.5074
113	.0000	.....	.....	.....	.....	.0000
130	(4.2877)	(15.0231)	(4.5185)	(83.1156)	(9.5928)	(116.5377)
254	(4.8786)	(.7555)	.....	.....	.....	(5.6341)
255	<u>.0000</u>	<u>(.3896)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3896)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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>#0711</u>	<u>#0841</u>	<u>#0900*</u>	<u>#0902</u>	
101	81.9588	4.0914	.....	3.3688	.....	89.4190
102	37.0778	.8773	.....	.....	.....	37.9551
103	.0000	.....	2.3524	.....	16.3981	18.7505
111	.0174	.....	.....	1.4696	.....	1.4870
112	3.5074	.5094	.....	.....	.....	4.0168
113	.0000	.....	.5000	.....	.0641	.5641
130	(116.5377)	(5.4686)	(1.8523)	.....	(13.9621)	(137.8207)
254	(5.6341)	(.5094)	(1.0001)	(4.3534)	(3.0001)	(14.4971)
255	<u>(.3896)</u>	.....	.....	<u>(.4850)</u>	.....	<u>(.8746)</u>
Total	<u>.0000</u>	<u>(.4999)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.9999)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Total
		#0922	#0958	#7004	#7030*	
101	89.4190	.....	.....	.....	.7000	90.1190
102	37.9551	.....	.....	.....	3.1231	41.0782
103	18.7505	3.7908	.....	(.2376)	.4444	22.7481
111	1.4870	.....	1.4998	.....	(.5000)	2.4868
112	4.0168	.....	.....	.....	.....	4.0168
113	.5641	.4999	.....	(.0979)	.....	.9661
130	(137.8207)	(.3622)	.....	.....	(3.9926)	(142.1755)
254	(14.4971)	(4.3241)	(.4998)	.....	.....	(19.3210)
255	<u>(.8746)</u>	.....	<u>(1.0000)</u>	.....	.....	<u>(1.8746)</u>
Total	<u>(.9999)</u>	<u>(.3956)</u>	<u>.0000</u>	<u>(.3355)</u>	<u>(.2251)</u>	<u>(1.9561)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Osceola County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2023-24* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Harmony Community School (#0011)

1. [Ref. 1171/72] The parents of students taught by two out-of-field teachers (Ref. 1171/72) were not notified of the teacher’s out-of-field status in ESOL. We also noted that the teachers had earned none of the 60, none of the 180 (Ref. 1171), and only 60 of the 300 (Ref. 1172) in service training points in ESOL strategies required by SBE Rules 6A-6.0907 (Ref. 1171) and 6A-1.0503, FAC (Ref. 1171/72), and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 1171</u>		
101 Basic K-3	.8562	
130 ESOL	<u>(.8562)</u>	.0000
<u>Ref. 1172</u>		
102 Basic 4-8	.8635	
130 ESOL	<u>(.8635)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Narcoossee Middle School (#0040)

2. [Ref. 4001] Two ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.6416	
130 ESOL	<u>(.6416)</u>	.0000

3. [Ref. 4071] One teacher assigned to teach Mathematics was documented as teaching out-of-field; however, the teacher received their initial certification in computer science on December 12, 2023, which was after the October 2023 reporting survey period. According to SBE Rule 6A-1.0503(2), FAC, a teacher must hold a valid State-issued certificate to be approved to teach out-of-field. Consequently, the teacher was not able to be placed out of field during that survey period. We propose the following adjustment:

102 Basic 4-8	.3512	
130 ESOL	<u>(.3512)</u>	.0000

4. [Ref. 4072] 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 assigned to fill in for an absent teacher while on maternity leave (i.e., in a limited temporary role) but was 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.

(Finding Continues on Next Page)

Findings

Narcoossee Middle School (#0040) (Continued)

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	.8600	
254 ESE Support Level 4	<u>(.8600)</u>	<u>.0000</u>
		<u>.0000</u>

Discovery Intermediate School (#0041)

5. [Ref. 4101] Three ESE students were not reported in accordance with the students' *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0186	
254 ESE Support Level 4	<u>(2.0186)</u>	<u>.0000</u>

6. [Ref. 4102] School records did not demonstrate that the *Matrix of Services* (Matrix) forms for two ESE students were reviewed or updated when the students' new IEPs were prepared for the October 2023 reporting survey period. We also noted that one student was not reported in accordance with the student's Matrix form for the February 2024 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	<u>.0000</u>

7. [Ref. 4171] 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
(*Finding Continues on Next Page*)

Findings

Discovery Intermediate School (#0041) (Continued)

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	1.5752	
130 ESOL	<u>(1.5752)</u>	<u>.0000</u>
		<u>.0000</u>

Kissimmee Elementary School (#0042)

8. [Ref. 4272/73] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Kissimmee Elementary School (#0042) (Continued)

<u>Ref. 4272</u>		
111 Grades K-3 with ESE Services	.0174	
255 ESE Support Level 5	<u>(.0174)</u>	.0000
<u>Ref. 4273</u>		
101 Basic K-3	3.0909	
130 ESOL	<u>(3.0909)</u>	.0000

9. [Ref. 4274/75] Two teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students. Additionally, we noted that the students’ parents were not notified of the teachers’ out-of-field status in ESOL (Ref. 4274/75) and Elementary Education (Ref. 4275) until January 8, 2024, which was after the October 2023 reporting survey period. We propose the following adjustments:

<u>Ref. 4274</u>		
101 Basic K-3	4.5327	
130 ESOL	<u>(4.5327)</u>	.0000
<u>Ref. 4275</u>		
101 Basic K-3	7.3995	
130 ESOL	<u>(7.3995)</u>	.0000

10. [Ref. 4276] One teacher was certified in ESE but taught courses that required certification in Elementary Education and ESOL. Additionally, we noted that the students’ parents were not notified of the teachers’ out-of-field status in ESOL until January 8, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.7555	
102 Basic 4-8	.3722	
254 ESE Support Level 4	(.7555)	
255 ESE Support Level 5	<u>(.3722)</u>	<u>.0000</u>
		<u>.0000</u>

Central Avenue Elementary School (#0061)

11. [Ref. 6104] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain student tardy slips or attendance records completed by substitute teachers. Since we were able to verify that our test students were in *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Central Avenue Elementary School (#0061) (Continued)

attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

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12. [Ref. 6101] One student was incorrectly reported in the ESOL Program for the February 2024 reporting survey period. School records demonstrated that the student exited the program on August 18, 2023, prior to the reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4122	
130 ESOL	<u>(.4122)</u>	.0000

13. [Ref. 6102] One student was placed and reported in the ESOL Program in the October 2023 reporting survey period; however, the student’s parents were not notified of such placement until October 24, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4342	
130 ESOL	<u>(.4342)</u>	.0000

14. [Ref. 6103] For one ESE student, the IEP in effect for the October 2023 survey was missing and could not be subsequently located . We propose the following adjustment:

102 Basic 4-8	.5112	
112 Grades 4-8 with ESE Services	<u>(.5112)</u>	.0000

15. [Ref. 6171] One teacher taught a Language Arts course and a basic subject area course 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, 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	3.6721	
130 ESOL	<u>(3.6721)</u>	.0000

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Renaissance Charter School at Tapestry (#0171)

16. [Ref. 17101] One ELL student scored English language proficient on the Spring 2023 World-Class Instructional Design and Assessment Screener and Level 4 on the *(Finding Continues on Next Page)*

Findings

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

Florida Standards Assessment in English Language Arts tests. However, School records did not demonstrate that an ELL Committee was convened to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8114	
130 ESOL	<u>(.8114)</u>	.0000

17. [Ref. 17171/72/73/75/77/78/79] Our testing of teacher qualifications disclosed that seven teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was 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. 17171</u>		
102 Basic 4-8	8.8270	
130 ESOL	<u>(8.8270)</u>	.0000
 <u>Ref. 17172</u>		
101 Basic K-3	10.5597	
130 ESOL	<u>(10.5597)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

<u>Ref. 17173</u>		
101 Basic K-3	6.3737	
102 Basic 4-8	2.5111	
130 ESOL	<u>(8.8848)</u>	.0000
 <u>Ref. 17175</u>		
101 Basic K-3	4.9368	
130 ESOL	<u>(4.9368)</u>	.0000
 <u>Ref. 17177</u>		
101 Basic K-3	12.2940	
130 ESOL	<u>(12.2940)</u>	.0000
 <u>Ref. 17178</u>		
101 Basic K-3	9.1189	
130 ESOL	<u>(9.1189)</u>	.0000
 <u>Ref. 17179</u>		
102 Basic 4-8	5.0629	
130 ESOL	<u>(5.0629)</u>	.0000

18. [Ref. 17174] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach ESOL 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 only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	4.0070	
130 ESOL	<u>(4.0070)</u>	.0000

19. [Ref. 17176/80/82] Three teachers taught Language Arts to a class that included ELL students but were not properly certified to teach ELL students. The teachers were approved by the School Board to teach these students out of field; however, the teachers had earned only 202 (Ref. 17176), 120 (Ref. 17180), or 60 (Ref. 17182) of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 17176</u>		
101 Basic K-3	7.9237	
130 ESOL	<u>(7.9237)</u>	.0000
 <u>Ref. 17180</u>		
101 Basic K-3	4.7208	
130 ESOL	<u>(4.7208)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

<u>Ref. 17182</u>		
102 Basic 4-8	5.9686	
130 ESOL	<u>(5.9686)</u>	<u>.0000</u>
		<u>.0000</u>

Osceola Science Charter School (#0181)

20. [Ref. 18103] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), 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 period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

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21. [Ref. 18102] The *ELL Student Plans* for two students were not prepared until January 3, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3894	
102 Basic 4-8	.3307	
130 ESOL	<u>(.7201)</u>	.0000

22. [Ref. 18172/74] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as a substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were assigned to fill in for absent teachers (i.e., in a limited temporary role) but were 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 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

Osceola Science Charter School (#0181) (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. 18172</u>		
101 Basic K-3	5.0456	
130 ESOL	<u>(5.0456)</u>	.0000
<u>Ref. 18174</u>		
101 Basic K-3	3.5272	
130 ESOL	<u>(3.5272)</u>	.0000

23. [Ref. 18176] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students. The teacher was approved by the School Board to teach these students out of field; however, the teacher had earned only 1 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:

102 Basic 4-8	.2999	
130 ESOL	<u>(.2999)</u>	<u>.0000</u>
		<u>.0000</u>

Celebration K-8 (#0711)

24. [Ref. 71106] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), 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 period, we present this disclosure finding with no proposed adjustment.

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25. [Ref. 71101] One ESE student in our ESE Support Levels 4 and 5 test was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.4906)	
254 ESE Support Level 4	<u>.4906</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Celebration K-8 (#0711) (Continued)

26. [Ref. 71102] One ELL student was not in attendance during the October 2023 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.2143)	
130 ESOL	<u>(.2856)</u>	(.4999)

27. [Ref. 71103] One student was incorrectly reported in the ESOL Program for the 2023-24 school year. School records demonstrated that the student was exited from the program on September 11, 2023, prior to the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.8458	
130 ESOL	<u>(.8458)</u>	.0000

28. [Ref. 71104] An ELL Committee for one student was not convened timely 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	.2458	
130 ESOL	<u>(.2458)</u>	.0000

29. [Ref. 71105] For one ESE student, school records did not demonstrate that the *Matrix of Services* form was reviewed or updated when the student’s new IEPs were prepared for the October 2023 and February 2024 reporting surveys periods. We propose the following adjustment:

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

30. [Ref. 71171] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students. The teacher was approved by the School Board to teach these students out of field; however, the teacher had earned only 180 (by the October 2023 reporting survey period) and 240 (by the February 2024 reporting survey period) 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	4.0914	
130 ESOL	<u>(4.0914)</u>	.0000
		<u>(.4999)</u>

Findings

Poinciana High School (#0841)

31. [Ref. 84101] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students' new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0001	
254 ESE Support Level 4	<u>(1.0001)</u>	.0000

32. [Ref. 84102] One ELL student was not appropriately assessed prior to the ELL Committee meeting to support the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.8541	
130 ESOL	<u>(.8541)</u>	.0000

33. [Ref. 84103] For one ESE student, the IEP in effect for the February 2024 reporting survey period was missing and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5001	
113 Grades 9-12 with ESE Services	<u>(.5001)</u>	.0000

34. [Ref. 84171] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL 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	.9982	
130 ESOL	<u>(.9982)</u>	.0000

.0000

UCP Osceola Charter School (#0900)

35. [Ref. 90071] 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 assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was 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.

(Finding Continues on Next Page)

Findings

UCP Osceola Charter School (#0900) (Continued)

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 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:

111 Grades K-3 with ESE Services	1.4696	
254 ESE Support Level 4	(.9846)	
255 ESE Support Level 5	<u>(.4850)</u>	.0000

36. [Ref. 90072] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until January 23, 2024, which was after the October 2023 reporting survey period. The teacher was certified in ESE but taught courses that required certification in Elementary Education. Additionally, we noted that the students' parents were not notified of the teacher's out-of-field status until January 23, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	3.3688	
254 ESE Support Level 4	<u>(3.3688)</u>	.0000
		<u>.0000</u>

Celebration High School (#0902)

37. [Ref. 90201] Four ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We also noted the ELL Committee for one of the students was not convened until January 22, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.7386	
130 ESOL	<u>(1.7386)</u>	.0000

Findings

Celebration High School (#0902) (Continued)

38. [Ref. 90202] Two ELL students scored English language proficient on the Spring 2023 World-Class Instructional Design and Assessment Screener and Level 3 on the Florida Standards Assessment in English Language Arts tests; however, School records did not demonstrate that ELL Committees were convened to consider the students' continued ESOL placements. We propose the following adjustment:

103 Basic 9-12	.8569	
130 ESOL	(.8569)	.0000

39. [Ref. 90203] An ELL Committee was not convened for one ELL student 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	.7146	
130 ESOL	(.7146)	.0000

40. [Ref. 90204] One ESE student was not in attendance during the October 2023 reporting survey period and should not have been reported for FTE funding. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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41. [Ref. 90205] 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	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

42. [Ref. 90206] The *Matrix of Services* form for one ESE student was missing and could not be located to cover the February 2024 reporting survey period. We propose the following adjustment:

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

43. [Ref. 90271/73/74] Three teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students. The teachers were approved by the School Board to teach these students out of field; however, the students' parents were not notified of the teachers' out-of-field status. We further noted that one teacher (Ref. 90271) had not earned the 60 in-service training points in ESOL strategies (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Celebration High School (#0902) (Continued)

required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline until December 8, 2023, which was after the October reporting survey period. We propose the following adjustments:

<u>Ref. 90271</u>		
103 Basic 9-12	.5516	
130 ESOL	<u>(.5516)</u>	.0000
<u>Ref. 90273</u>		
103 Basic 9-12	1.9218	
130 ESOL	<u>(1.9218)</u>	.0000
<u>Ref. 90274</u>		
103 Basic 9-12	5.4920	
130 ESOL	<u>(5.4920)</u>	.0000

44. [Ref. 90272] One teacher taught basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.6866	
130 ESOL	<u>(2.6866)</u>	.0000

45. [Ref. 90275] 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 an Electrician certification. 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	2.4360	
113 Grades 9-12 with ESE Services	<u>(2.4360)</u>	.0000
		<u>(.5000)</u>

Harmony High School (#0922)

46. [Ref. 92201] Three students not in our test were incorrectly reported during the June 2024 reporting survey period. These students took an end of course assessment; however, they were previously enrolled in and earned FTE for the courses in prior survey periods. Consequently, they were not eligible to be reported for FTE in this reporting survey period. We propose the following adjustment:

103 Basic 9-12	<u>(.3956)</u>	(.3956)
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Findings

Harmony High School (#0922) (Continued)

47. [Ref. 92202] 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	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

48. [Ref. 92271/73] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), 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. 92271</u>		
103 Basic 9-12	2.5268	
254 ESE Support Level 4	<u>(2.5268)</u>	.0000

<u>Ref. 92273</u>		
103 Basic 9-12	.3941	
130 ESOL	<u>(.3622)</u>	
254 ESE Support Level 4	<u>(.0319)</u>	.0000

Findings

Harmony High School (#0922) (Continued)

49. [Ref. 92272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Mathematics but taught courses that required certification in ESE. 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	1.2655	
254 ESE Support Level 4	<u>(1.2655)</u>	<u>.0000</u>
		<u>(.3956)</u>

Sunrise Elementary School (#0958)

50. [Ref. 95801] The *Matrix of Services* forms for three ESE students incorrectly included three special consideration points designated for PK students earning less than .5000 FTE during the FTE reporting survey period. However, the students were reported for .5000 during the October 2023 and February 2024 reporting survey periods. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>

51. [Ref. 95802] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5002)	
254 ESE Support Level 4	.5002	
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Osceola Virtual Franchise (Secondary) (#7004)

52. [Ref. 700401] Five students (three in our Basic test and two in our Basic with ESE Services test) were incorrectly reported. The *FTE General Instructions 2023-24* provide that virtual education courses not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180-day school year. However, since the courses were not completed prior to the end of the 180-day school year on May 29, 2024, they were ineligible to be reported for FEP funding for the 2023-24 school year. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

103 Basic 9-12	(.2376)	
113 Grades 9-12 with ESE Services	(.0979)	(.3355)
		(.3355)

Virtual Preparatory Academy of Florida (#7030) Charter School

53. [Ref. 703006] During our examination, Charter School management identified an issue regarding the underfunding of virtual K-3 students. The District’s attendance system reported 1,500 CWM rather than the desired 1,200 CWM. An external consultant created a report detailing the impact of this underfunding. We performed substantive procedures to test the accuracy of this report. We examined records for eight students and verified the accuracy of the report’s conclusions regarding the underfunded amount of FTE. Based on our examination, we determined that the FTE earned was underfunded for students reported for less than 1.0 FTE. The resolution of this finding as well as any applicable adjustment in School FEFP funding will be determined by the DOE. We present this disclosure finding with no proposed adjustments; however, continued misreporting of CMW may result in future underfunding.

.0000

54. [Ref. 703001] ELL committees were not convened for six students by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted the following exceptions for four of the six students:

- a. Written parent notification of two students’ ESOL placements were missing and could not subsequently located.
- b. One student did not successfully complete one course reported.
- c. One student did not receive a passing grade for one course reported.

We propose the following adjustment:

101 Basic K-3	.2000	
102 Basic 4-8	2.0813	
103 Basic 9-12	.4444	
130 ESOL	(2.9508)	(.2251)

55. [Ref. 703002] Written parental notification of one student’s ESOL placement was prepared after the 2023-24 school year end. We propose the following adjustment:

102 Basic 4-8	.4047	
130 ESOL	(.4047)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Virtual Preparatory Academy of Florida (#7030) Charter School (Continued)

56. [Ref. 703005] The IEP in effect for one ESE student for the October 2023 reporting survey period was missing and could not be subsequently located. We propose the following adjustment:

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

57. [Ref. 703071] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board until after the October 2023 reporting survey period. In addition, the students' parents were not notified of the teacher's out-of-field status until after the October 2023 reporting survey period. We also noted that the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1818	
130 ESOL	<u>(.1818)</u>	.0000

58. [Ref. 703072] One teacher taught a Basic subject area course to classes that included ELL students but had not earned 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 until after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4553	
130 ESOL	<u>(.4553)</u>	<u>.0000</u>

(.2251)

Proposed Net Adjustment

(1.9561)

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Osceola County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) clerical input error (Findings 2, 5, 6, 12, 13, 16, 19, 25, 26, 27, 28, 30, 31, 37, 38, 39, 40, 45, 46, 47, 50, and 51); (2) school staff oversights and turnover (Findings 6 and 29); (3) inadequate recordkeeping (Findings 14, 24, 33, 52, 55 and, 56); and (4) incorrect District reporting procedures (Findings 53 and 54).

Although requested, District management did not provide causes for Findings 1, 3, 4, 7, 8, 9, 10, 11, 15, 17, 18, 19, 20, 21, 22, 23, 32, 34, 35, 36, 41, 42, 43, 44, 48, 49, 57, and 58.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students are reported in the proper FEFP funding categories and cost center for the correct amount of FTE and documentation is retained to support that reporting, (3) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support the students' reporting; (4) parents of ELL students are timely notified of their child's ESOL placement; (5) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (6) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (7) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (8) IEPs are timely prepared and retained in readily accessible files; (9) 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; (10) virtual education students are reported in the correct FEFP Programs for the correct amount of FTE; (11) all 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 Board, and the students' parents are notified of the teacher's out-of-field assignment; and, (12) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply

with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2023-24

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 2023-24

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 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

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

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

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

1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 55 schools other than charter schools, 26 charter schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$363.5 million was provided through the FEFP to the District for the District-reported 77,502.29 unweighted FTE as recalibrated, which included 18,374.87 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 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

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*

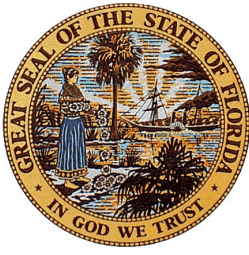
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<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, 2024. 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>Finding(s)</u>
1. Harmony Community School	1
2. Narcoossee Middle School	2 through 4
3. Discovery Intermediate School	5 through 7
4. Kissimmee Elementary School	8 through 10
5. Central Avenue Elementary School	11 through 15
6. Renaissance Charter School at Tapestry*	16 through 19
7. Osceola Science Charter School*	20 through 23
8. Celebration K-8	24 through 30
9. Poinciana High School	31 through 34
10. UCP Osceola Charter School*	35 and 36
11. Celebration High School	37 through 45
12. Harmony High School	46 through 49
13. Sunrise Elementary School	50 and 51
14. Osceola Virtual Franchise (Secondary)	52
15. Virtual Preparatory Academy of Florida*	53 through 58

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Osceola County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024. 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 2023-24 (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 Osceola County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

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 weaknesses⁶ 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

⁶ 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,

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
October 27, 2025

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Osceola County District School Board (District) must meet one or more of the following conditions 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, 2024. (See NOTE B.) The population of vehicles (636) 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 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (53,323) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	8
Hazardous Walking	904
IDEA – PK through Grade 12, Weighted	2,784
All Other FEFP Eligible Students	<u>49,627</u>
Total	<u>53,323</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 59 of 418 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 5, 6, 7, 8, 9,10, and 11 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 understated.	13	-	-
Our tests included 418 of the 53,323 students reported as being transported by the District.	-	59	(44)
In conjunction with our general tests of student transportation we identified certain issues related to 929 additional students.	-	<u>929</u>	<u>(925)</u>
Totals	<u>13</u>	<u>988</u>	<u>(969)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Osceola County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2023-24 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2023 reporting survey periods and the February and June 2024 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 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 26,120 students were reported for an incorrect number of DIT during the October 2023 reporting survey period. The students were reported for 83 DIT rather than 82 DIT based on the District’s instructional calendar. We propose the following adjustment:

October 2023 Survey

83 Days in Term

Teenage Parents and Infants	(4)	
Hazardous Walking	(440)	
IDEA - PK through Grade 12, Weighted	(1,224)	
All Other FEFP Eligible Students	(24,452)	

82 Days in Term

Teenage Parents and Infants	4	
Hazardous Walking	440	
IDEA - PK through Grade 12, Weighted	1,224	
All Other FEFP Eligible Students	<u>24,452</u>	0

Findings

2. [Ref. 52] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. The students were enrolled in Virtual School and home education instruction which did not require transportation services. We propose the following adjustments:

October 2023 Survey

82 Days in Term

All Other FEFP Eligible Students (1)

February 2024 Survey

97 Days in Term

All Other FEFP Eligible Students (1) (2)

3. [Ref. 53] The number of vehicles in operation were incorrectly reported, as follows:

- a. For the October 2023 reporting survey period, the number of buses were underreported by 7 buses. Specifically, 5 buses were reported in error and 12 other buses were not reported but should have been.
- b. For the February 2024 reporting survey period, the number of buses were underreported by 8 buses. Specifically, 3 buses were reported in error and 11 other buses were not reported.
- c. For the June 2024 reporting survey period, the number of buses was overreported by 2 buses. One vehicle was incorrectly reported as a bus and one bus was reported in error. We also noted that one student in our general test was reported in the All Other FEFP Eligible Students ridership category in the June 2024 survey for 83 DIT; however, District records did not demonstrate the student was enrolled in an extended school year program or in a nonresidential DJJ Program to support State FEFP funding.

We propose the following adjustments:

October 2023 Survey

Number of Buses in Operation 7

February 2024 Survey

Number of Buses in Operation 8

June 2024 Survey

Number of Buses in Operation (2)
13

83 Days in Term

All Other FEFP Eligible Students (1) (1)

**Students
Transported
Proposed Net
Adjustments**

Findings

4. [Ref. 54] Our general tests disclosed 61 students were either not marked as riding the bus (50 students) or were not listed on the bus drivers' reports (11 students) for the reporting survey periods. We propose the following adjustments:

October 2023 Survey

82 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(18)	

February 2024 Survey

97 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(38)	(61)

5. [Ref. 55] Our examination of 17 students in our tests disclosed the following:

- a. Fourteen students were not marked as riding the bus. One of these students was reported in the Hazardous Walking ridership category; however, District records did not demonstrate the student encountered a hazardous walking area to support State transportation funding in this ridership category.
- b. Two students were not listed on the bus drivers' reports.
- c. A District ridership form used to report the ridership of 1 student who rode an allowable passenger vehicle contracted by the District was missing and could not be located.

We propose the following adjustments:

October 2023 Survey

82 Days in Term

Hazardous Walking	(3)	
All Other FEFP Eligible Students	(3)	

February 2024 Survey

97 Days in Term

Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(7)	

June 2024 Survey

16 Days in Term

All Other FEFP Eligible Students	(1)	(17)
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6. [Ref. 56] Five students in our test were reported in the Teenage Parents and Infants ridership category but District records did not demonstrate the students were
(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

enrolled in or completed the District’s Teen Parent and Infant Program. We noted three students lived two miles or more from their assigned school and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2023 Survey

82 Days in Term

Teenage Parents and Infants	(3)	
All Other FEFP Eligible Students	2	

February 2024 Survey

97 Days in Term

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

7. [Ref. 57] Eleven students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2023 Survey

82 Days in Term

Hazardous Walking	(6)	
All Other FEFP Eligible Students	6	

February 2024 Survey

97 Days in Term

Hazardous Walking	(5)	
All Other FEFP Eligible Students	<u>5</u>	0

8. [Ref. 58] Seven students in our test were incorrectly reported in the Hazardous Walking ridership category. District records did not demonstrate the students encountered a hazardous walking area to support State transportation funding in that ridership category. We propose the following adjustments:

October 2023 Survey

82 Days in Term

Hazardous Walking	(3)	
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February 2024 Survey

97 Days in Term

Hazardous Walking	(4)	(7)
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Findings

9. [Ref. 59] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for one student was not available at the time of our examination and could not be subsequently located. The IEP for the other student did not authorize weighted services; however, we determined the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2023 Survey

82 Days in Term

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

February 2024 Survey

97 Days in Term

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

10. [Ref. 60] Our examination disclosed that 148 students (12 students in our test) were incorrectly reported in the Hazardous Walking ridership category. The hazardous walking site was corrected prior to the 2023-24 school year. Consequently, 144 students were ineligible for State transportation funding. Four students, who lived more than 2 miles from their assigned schools, were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2023 Survey

82 Days in Term

Hazardous Walking	(76)	
All Other FEFP Eligible Students	2	

February 2024 Survey

97 Days in Term

Hazardous Walking	(72)	
All Other FEFP Eligible Students	<u>2</u>	(144)

11. [Ref. 61] Our general review of transportation records evidenced that the ridership of 734 students (5 students in our tests) was not properly supported for State transportation funding. We noted that the bus drivers' reports for 11 buses were not appropriately signed or dated by the bus drivers attesting to the accuracy of the ridership reported on those buses. We propose the following adjustments:

October 2023 Survey

82 Days in Term

All Other FEFP Eligible Students	(306)	
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		Students Transported Proposed Net Adjustments
<u>Findings</u>		
February 2024 Survey		
<u>97 Days in Term</u>		
All Other FEFP Eligible Students	(428)	(734)
Proposed Net Adjustment		(969)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Although requested, Osceola County District School Board (District) management did not provide a cause for Findings 1 through 11.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) only students enrolled in programs that require transport are reported for State transportation funding; (3) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (4) only those students documented as having been transported to an FEFP eligible program on at least 1 day during the 11-day reporting survey are reported for State transportation funding; (5) only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location are reported in the Hazardous Walking ridership category; (6) 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; (7) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; and (8) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily assessable files.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2023-24 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions 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 Osceola County

For the fiscal year ended June 30, 2024, the District received \$16.9 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2023	282	26,120	838
February 2024	285	26,858	907
June 2024	<u>69</u>	<u>345</u>	-
Totals	<u>636</u>	<u>53,323</u>	<u>1,745</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, 2024. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

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

SCHOOL BOARD MEMBERS

District 1 – Teresa "Terry" Castillo – Vice Chair
407-577-5022
District 2 – Bethzaida Garcia
689-318-7667
District 3 – Anthony Cook
689-318-7690
District 4 – Heather Kahoun - Chair
689-241-7822
District 5 – Paula Bronson
689-318-7674



Superintendent of Schools
Dr. Mark Shanoff

October 27, 2025

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

Attn: Jacqueline Bell

Dear Ms. Norman:

The School District of Osceola County, Florida has reviewed the preliminary and tentative audit report of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students, and Student Transportation for the Fiscal Year Ended June 30, 2024.

The report identified findings related to Basic and Exceptional Student Education (ESE), Teacher Certification, English for Speakers of Other Languages (ESOL), and Student Transportation. The District recognizes the importance of full compliance with Florida Department of Education (FDOE) reporting requirements and is committed to implementing sustainable improvements to strengthen accuracy and accountability in all FTE reporting processes. The District is committed to take the following measures to mitigate future concerns:

In the areas of Basic and ESOL, Exceptional Education and Teacher Certification, the District will:

- continue collaborating with Focus School Software in the implementation of system enhancements that automatically identify students eligible for reporting beyond 180 school days, thereby reducing the risk of misreporting and supporting compliance with FDOE reporting requirements;
- implement additional verification and compliance procedures to strengthen attendance record retention and conduct periodic reviews during survey periods to ensure documentation meets state and district audit standards;
- continue conducting compliance training and technical support to district personnel and school level administrators in the areas of ESOL, ESE, and Teacher Certification to ensure accurate student identification and reporting;
- continue performing regular reviews of students' DEUSS dates to ensure proper continuation or exit of ESOL services;
- continue the reinforcement of proper procedures for timely parent notifications and preparation of ELL Student Plans;
- maintain close collaboration with the Information Services Department to ensure the accuracy of student data and registration procedures;

Student Achievement – Our Number One Priority
Districtwide Accreditation by the Cognia Global Accreditation Commission
An Equal Opportunity Agency

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Superintendent of Schools
Dr. Mark Shanoff

- continue the comprehensive review of ESE Matrices of Services before each FTE survey to ensure they align with the IEP services in effect during the reporting survey period, students are correctly reported and records are maintained and properly filed;
- perform spot audits to verify Matrix/IEP alignment, researching and correcting any discrepancies to ensure accurate reporting of ESE students;
- continue to ensure that teachers are properly qualified and scheduled in accordance with their certification areas. Certification Staff reviews each teacher’s course schedule and certification areas to determine if teachers are properly certified or if out of field approval is required;
- strengthen Out-of-Field reporting procedures to ensure reports are accurate and Board-approved, and the communication with parents is effective and timely;
- continue staff training to ensure attendance is taken daily and procedures are followed and regularly monitored; and
- continue to provide training and on-going technical support to charter school staff to ensure students are accurately identified and reported.

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

- continue providing compliance and reporting training to ensure the number of buses in daily operation is accurately reported;
- ensure students are placed in the appropriate ridership categories through an adequate review process and on-going training;
- continue to improve reporting through the migration to a fully electronic scanning with printed and dated verification reports signed by drivers;
- closely monitor walking hazards to ensure that only students that meet the criterion are reported; and
- continue collaborating with charter schools to ensure students are accurately identified and reported.

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

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

Sincerely,

A handwritten signature in black ink, appearing to be "MS", written over a light blue horizontal line.

Mark Shanoff, Ed.D.
Superintendent

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