

**POLK 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, Frederick Heid served as Superintendent of the Polk County Schools and the following individuals served as School Board members:

	<u>District No.</u>
Dr. William Allen, Chair from 11-14-23, Vice Chair through 11-13-23	1
Lori Cunningham	2
Rick Nolte	3
Sara Beth Wyatt, Chair through 11-13-23	4
Kay Fields	5
Justin Sharpless, Vice Chair from 11-14-23	6
Lisa Miller	7

The examination was supervised by Jennifer Taylor, CPA.

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

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

# SUMMARY

## 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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Polk 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 73 of the 272 teachers in our test. Forty-two (15 percent) of the 272 teachers in our test taught at charter schools and 18 (25 percent) of the 73 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	470	47	10%	99	6	6%
ESE Support Levels 4 and 5	119	96	81%	17	6	35%
Career Education 9-12	206	-	0%	129	-	0%
<b>Totals</b>	<b><u>795</u></b>	<b><u>143</u></b>		<b><u>245</u></b>	<b><u>12</u></b>	

Noncompliance related to the reported FTE student enrollment resulted in 97 findings. The resulting proposed net adjustment to the District’s reported, unweighted FTE totaled negative 26.3007 (17.7954 applicable to District schools other than charter schools and 8.5053 applicable to charter schools) but has a potential impact on the District’s weighted FTE of negative 315.0298 (73.0999 applicable to District schools other than charter schools and 241.9299 applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 1,236 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 \$1,619,168 (negative 315.0298 times \$5,139.73), of which \$375,714 is applicable to District schools other than charter schools and \$1,243,454 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 Polk 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 Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 126 schools<sup>1</sup> other than charter schools, 34 charter schools, 3 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$642.4 million was provided through the FEFP to the District for the District-reported 121,170.66 unweighted FTE as recalibrated, which included 19,039.97 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.

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<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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

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

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

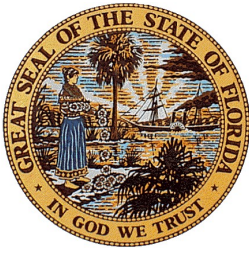
## **Student Transportation**

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

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

charter school as determined in its charter. The District received \$32.1 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Polk 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 students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Polk 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 weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,

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

Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 5, 2026

# **SCHEDULE A**

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## **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 Polk County District School Board (District) reported to the DOE 121,170.66 unweighted FTE as recalibrated, which included 19,039.97 unweighted FTE as recalibrated for charter schools, at 126 District schools other than charter schools, 34 charter schools, 3 cost centers, and 4 virtual education cost centers.

### **Schools and Students**

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2024. (See *NOTE B.*) The population of schools (167) included 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 (30,835) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 99 of the 470 students in our ESOL test,<sup>4</sup> 17 of the 119 students in our ESE Support Levels 4 and 5 test,<sup>5</sup> and 129 of the 206 students in our Career Education 9-12 test.<sup>6</sup> Forty-seven (10 percent) of the 470 students in our ESOL test attended charter schools and 6 (6 percent) of the 99 students with exceptions attended charter schools. Ninety-six (81 percent) of the 119 students in our ESE Support Levels 4 and 5 test attended charter schools and 6 (35 percent) of the 17 students with exceptions attended charter schools. None of the 206 students in our Career Education 9-12 test attended charter schools.

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

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<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 1, 4, 5, 11, 12, 17, 18, 25, 26, 27, 30, 31, 36, 42, 44, 45, 46, 52, 56, 57, 58, 61, 62, 63, 70, 71, 76, 77, 78, 89, 90, and 91 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 19, 20, 37, 38, 47, 53, 54, and 72 on *SCHEDULE D*.

<sup>6</sup> For Career Education 9-12, the material noncompliance is composed of Findings 6, 7, 8, 13, 21, 59, 60, 73, 79, and 80 on *SCHEDULE D*.

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	160	17	21,922	219	4	83,470.2900	163.2995	255.8236
Basic with ESE Services	164	18	5,283	177	1	25,520.5700	160.8783	33.1691
ESOL	144	17	2,861	470	99	8,146.6500	322.9648	(215.7291)
ESE Support Levels 4 and 5	75	11	350	119	17	995.4200	107.1217	(56.2130)
Career Education 9-12	35	7	<u>419</u>	<u>206</u>	<u>129</u>	<u>3,037.7300</u>	<u>38.7089</u>	<u>(43.3513)</u>
All Programs	167	18	<u>30,835</u>	<u>1,191</u>	<u>250</u>	<u>121,170.6600</u>	<u>792.9732</u>	<u>(26.3007)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (1,080, of which 931 are applicable to District schools other than charter schools and 149 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 73 of the 272 teachers in our test.<sup>7</sup> Forty-two (15 percent) of the 272 teachers in our test taught at charter schools and 18 (25 percent) of the 73 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.

<sup>7</sup> For teachers, the material noncompliance is composed of Findings 2, 3, 9, 10, 14, 15, 16, 22, 23, 24, 28, 29, 32, 33, 34, 39, 40, 41, 43, 48, 49, 50, 55, 64, 65, 66, 67, 68, 74, 75, 81, 82, 83, 84, 85, 86, 87, 92, 93, 94, 95, 96, and 97 on *SCHEDULE D.*

# SCHEDULE B

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

### District Schools Other Than Charter Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	70.1130	1.122	78.6668
102 Basic 4-8	24.1404	1.000	24.1404
103 Basic 9-12	96.4468	.988	95.2894
111 Grades K-3 with ESE Services	2.4769	1.122	2.7791
112 Grades 4-8 with ESE Services	.4305	1.000	.4305
113 Grades 9-12 with ESE Services	3.7280	.988	3.6833
130 ESOL	(166.0104)	1.208	(200.5406)
254 ESE Support Level 4	(2.9303)	3.706	(10.8597)
255 ESE Support Level 5	(3.7051)	5.707	(21.1450)
300 Career Education 9-12	(42.4852)	1.072	(45.5441)
Subtotal	(17.7954)		(73.0999)

### Charter Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	44.0084	1.122	49.3774
102 Basic 4-8	16.3711	1.000	16.3711
103 Basic 9-12	4.7439	.988	4.6870
111 Grades K-3 with ESE Services	25.3752	1.122	28.4710
112 Grades 4-8 with ESE Services	.4398	1.000	.4398
113 Grades 9-12 with ESE Services	.7187	.988	.7101
130 ESOL	(49.7187)	1.208	(60.0602)
254 ESE Support Level 4	(.9704)	3.706	(3.5963)
255 ESE Support Level 5	(48.6072)	5.707	(277.4013)
300 Career Education 9-12	(.8661)	1.072	(.9285)
Subtotal	(8.5053)		(241.9299)

### Total of Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	114.1214	1.122	128.0442
102 Basic 4-8	40.5115	1.000	40.5115
103 Basic 9-12	101.1907	.988	99.9764
111 Grades K-3 with ESE Services	27.8521	1.122	31.2501
112 Grades 4-8 with ESE Services	.8703	1.000	.8703
113 Grades 9-12 with ESE Services	4.4467	.988	4.3934
130 ESOL	(215.7291)	1.208	(260.6008)
254 ESE Support Level 4	(3.9007)	3.706	(14.4560)
255 ESE Support Level 5	(52.3123)	5.707	(298.5463)
300 Career Education 9-12	(43.3513)	1.072	(46.4726)
Total	(26.3007)		(315.0298)

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

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

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

# SCHEDULE C

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

<u>No. Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0331</u>	<u>#0481</u>	
101 Basic K-3	.....	12.3313	.....	12.3313
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.5712	.....	14.3754	14.9466
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.5712)	(12.3313)	(8.3669)	(21.2694)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	(10.9542)	(10.9542)
Total	<u>.0000</u>	<u>.0000</u>	<u>(4.9457)</u>	<u>(4.9457)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0901</u></b>	<b><u>#0937</u></b>	<b><u>#1191</u></b>	<b><u>#1241</u></b>	
101	12.3313	.....	.....	.....	27.8461	40.1774
102	.0000	.....	.....	5.7135	2.2152	7.9287
103	14.9466	2.4994	7.6724	.....	.....	25.1184
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	1.8357	.....	.....	1.8357
130	(21.2694)	(2.4994)	(7.6724)	(5.7135)	(30.0613)	(67.2160)
254	.0000	.....	(.4998)	.....	.....	(.4998)
255	.0000	.....	(1.3359)	.....	.....	(1.3359)
300	<u>(10.9542)</u>	<u>(1.9809)</u>	<u>(2.3828)</u>	.....	.....	<u>(15.3179)</u>
Total	<u>(4.9457)</u>	<u>(1.9809)</u>	<u>(2.3828)</u>	<u>.0000</u>	<u>.0000</u>	<u>(9.3094)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#1362</u></b>	<b><u>#1441</u></b>	<b><u>#1501</u></b>	<b><u>#1671*</u></b>	
101	40.1774	16.2299	3.0205	.....	.....	59.4278
102	7.9287	3.1616	.....	4.3329	.....	15.4232
103	25.1184	.....	.....	.....	(5.1521)	19.9663
111	.0000	2.4769	.....	.....	.....	2.4769
112	.0000	.....	.....	.4305	.4398	.8703
113	1.8357	.....	.....	.....	.7187	2.5544
130	(67.2160)	(19.3915)	(3.0205)	(4.3329)	(.9163)	(94.8772)
254	(.4998)	(2.0000)	.....	(.4305)	.....	(2.9303)
255	(1.3359)	(.4769)	.....	.....	(2.7293)	(4.5421)
300	<u>(15.3179)</u>	.....	.....	.....	<u>(.8661)</u>	<u>(16.1840)</u>
Total	<u>(9.3094)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(8.5053)</u>	<u>(17.8147)</u>

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

\*Charter School

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u></b> <sup>1</sup>				<b>Balance Forward</b>
		<b><u>#1931</u></b>	<b><u>#1941</u></b>	<b><u>#1991</u></b>	<b><u>#2002</u></b>	
101	59.4278	.....	9.6852	.....	.....	69.1130
102	15.4232	.....	5.9327	.....	.....	21.3559
103	19.9663	2.4276	.....	25.1010	43.9536	91.4485
111	2.4769	.....	.....	.....	.....	2.4769
112	.8703	.....	.....	.....	.....	.8703
113	2.5544	.....	.....	1.8923	.....	4.4467
130	(94.8772)	(2.4276)	(15.6179)	(6.1325)	(43.9536)	(163.0088)
254	(2.9303)	.....	.....	.....	.....	(2.9303)
255	(4.5421)	.....	.....	(1.8923)	.....	(6.4344)
300	<u>(16.1840)</u>	<u>(4.2122)</u>	.....	<u>(22.2300)</u>	<u>(.7251)</u>	<u>(43.3513)</u>
Total	<u>(17.8147)</u>	<u>(4.2122)</u>	<u>.0000</u>	<u>(3.2615)</u>	<u>(.7251)</u>	<u>(26.0135)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b>Proposed Adjustments<sup>1</sup></b>			<b>Total</b>
		<b>#7023</b>	<b>#8007*</b>	<b>#8143*</b>	
101	69.1130	1.0000	38.5696	5.4388	114.1214
102	21.3559	2.7845	10.2328	6.1383	40.5115
103	91.4485	(.1538)	.....	9.8960	101.1907
111	2.4769	.....	.....	25.3752	27.8521
112	.8703	.....	.....	.....	.8703
113	4.4467	.....	.....	.....	4.4467
130	(163.0088)	(3.9179)	(48.8024)	.....	(215.7291)
254	(2.9303)	.....	.....	(.9704)	(3.9007)
255	(6.4344)	.....	.....	(45.8779)	(52.3123)
300	<u>(43.3513)</u>	.....	.....	.....	<u>(43.3513)</u>
Total	<u>(26.0135)</u>	<u>(.2872)</u>	<u>.0000</u>	<u>.0000</u>	<u>(26.3007)</u>

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

\*Charter School

# SCHEDULE D

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

### Overview

Polk 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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*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.*

#### **Lakeland Senior High School (#0031)**

1. [Ref. 3101] An ELL Committee for one student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	<u>.0000</u>
		<u>.0000</u>

#### **Alta Vista Elementary School (#0331)**

2. [Ref. 33171] One teacher taught Language Arts and Reading courses that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.3016	
130 ESOL	<u>(2.3016)</u>	<u>.0000</u>

**Findings**

**Alta Vista Elementary School (#0331)** (Continued)

3. [Ref. 33172/73] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School staff 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:

<u>Ref. 33172</u>		
101 Basic K-3	3.6825	
130 ESOL	<u>(3.6825)</u>	.0000
<u>Ref. 33173</u>		
101 Basic K-3	6.3472	
130 ESOL	<u>(6.3472)</u>	<u>.0000</u>
		<u>.0000</u>

**Winter Haven Senior High School (#0481)**

4. [Ref. 48101] ELL Committees for two students were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We noted one (*Finding Continues on Next Page*)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Winter Haven Senior High School (#0481)** (Continued)

student had been recommended to exit ESOL prior to the October 2023 reporting survey.

We propose the following adjustment:

103 Basic 9-12	.7478	
130 ESOL	<u>(.7478)</u>	.0000

5. [Ref. 48102/03] For seven ELL students, the parent notifications of ESOL placement were either not available and could not be subsequently located (three students) or not prepared until after the October 2023 reporting survey period (four students). We propose the following adjustments:

<u>Ref. 48102</u>		
103 Basic 9-12	1.3566	
130 ESOL	<u>(1.3566)</u>	.0000

<u>Ref. 48103</u>		
103 Basic 9-12	1.0710	
130 ESOL	<u>(1.0710)</u>	.0000

6. [Ref. 48104] Timecards for 24 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We also noted that the timecard for one student in the October 2023 reporting survey period was not signed or dated by the student’s supervisor. We propose the following adjustment:

300 Career Education 9-12	<u>(3.5041)</u>	(3.5041)
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7. [Ref. 48105] Timecards for eight Career Education 9-12 students who participated in OJT were not properly signed or dated by either the student or the student’s supervisor and in some cases were dated before the end of the reporting survey period and work week. We propose the following adjustment:

300 Career Education 9-12	<u>(1.1084)</u>	(1.1084)
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8. [Ref. 48106] Timecards for two Career Education 9-12 students who participated in OJT indicated that the students did not work during the applicable reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.3332)</u>	(.3332)
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9. [Ref. 48171/72] Two teachers were not properly certified and were either not approved by the School Board to teach out of field (Ref. 48172) or not approved until  
*(Finding Continues on Next Page)*

**Findings**

**Winter Haven Senior High School (#0481)** (Continued)

October 24, 2023, which was after the October 2023 reporting survey period (Ref. 48171). The teachers were certified in Elementary Education but taught a course that required certification in General Science (Ref. 48171) or Social Science (Ref. 48172). We propose the following adjustments:

<u>Ref. 48171</u>		
103 Basic 9-12	.5846	
130 ESOL	<u>(.5846)</u>	.0000
<u>Ref. 48172</u>		
103 Basic 9-12	6.0085	
300 Career Education 9-12	<u>(6.0085)</u>	.0000

10. [Ref. 48173] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

103 Basic 9-12	4.6069	
130 ESOL	<u>(4.6069)</u>	.0000
		<u>(4.9457)</u>

**Findings**

**Bartow Senior High School (#0901)**

11. [Ref. 90101] An ELL Committee for one student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

12. [Ref. 90102] The parent notification of ESOL placement for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.8572	
130 ESOL	<u>(.8572)</u>	.0000

13. [Ref. 90103/04] We noted the following exceptions for 14 Career Education 9-12 students who participated in OJT:

- Timecards for 7 students were not available at the time of our examination and could not be subsequently located (Ref. 90103).
- Timecards for 6 students were not signed or dated by either the supervisor or the student. We also noted that 2 students’ timecards showed fewer hours worked than reported (Ref. 90103/04).
- The timecard for 1 student did not support any hours worked during the survey week (Ref. 90103).

We propose the following adjustments:

<u>Ref. 90103</u>		
300 Career Education 9-12	<u>(1.9095)</u>	(1.9095)
 <u>Ref. 90104</u>		
300 Career Education 9-12	<u>(.0714)</u>	(.0714)

14. [Ref. 90171/74] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

*(Finding Continues on Next Page)*

**Findings**

**Bartow Senior High School (#0901)** (Continued)

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

<u>Ref. 90171</u>		
103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000
<u>Ref. 90174</u>		
103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

15. [Ref. 90172] 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	.5712	
130 ESOL	<u>(.5712)</u>	.0000

16. [Ref. 90173] One teacher taught Language Arts courses that included an ELL student but had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000
		<u>(1.9809)</u>

**Findings**

**Ridge Community High School (#0937)**

17. [Ref. 93701] ELL Committees for five students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	2.6824	
130 ESOL	<u>(2.6824)</u>	.0000

18. [Ref. 93702] The parent notification of ESOL placement for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

19. [Ref. 93703] 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	.9996	
254 ESE Support Level 4	(.4998)	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

20. [Ref. 93704] Two ESE students were incorrectly reported in ESE Support Level 5 based on the students' placements in the Hospital and Homebound Program. The students were to be provided both on-campus and homebound instruction; however, the on-campus portion of the students' schedules should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.7716	
255 ESE Support Level 5	<u>(.7716)</u>	.0000

21. [Ref. 93705] Timecards for 15 Career Education 9-12 students who participated in OJT were not properly signed or dated by either the student or the student's supervisor. We noted other issues regarding 4 of the students' timecards in other reporting survey periods, as follows:

- Timecard was missing and could not be located.
- Timecards lacked dates.
- Timecards were signed before the hours were worked.
- Timecards supported fewer hours than were reported.

We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Ridge Community High School (#0937) (Continued)**

300 Career Education 9-12	(2.3828)	(2.3828)
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22. [Ref. 93771/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field (Ref. 93771) or not approved until October 24, 2023, which was after the October 2023 reporting survey period (Ref. 93772). The teachers were certified in English (Ref. 93771) or Business Education (Ref. 93772) but taught courses that required certification in Art (Ref. 93771) or English and ESOL (Ref. 93772). In addition, the students' parents were not notified of each teacher's out-of-field status. We also noted that one teacher (Ref. 93771) taught Language Arts courses that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 93771</u>		
103 Basic 9-12	.5814	
130 ESOL	(.5814)	.0000

<u>Ref. 93772</u>		
103 Basic 9-12	1.4790	
113 Grades 9-12 with ESE Services	.0645	
130 ESOL	(1.4790)	
255 ESE Support Level 5	(.0645)	.0000

23. [Ref. 93773/74] Two teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. We propose the following adjustments:

<u>Ref. 93773</u>		
103 Basic 9-12	1.0704	
130 ESOL	(1.0704)	.0000

<u>Ref. 93774</u>		
103 Basic 9-12	.5712	
130 ESOL	(.5712)	.0000

24. [Ref. 93775] One teacher's temporary certificate expired on June 30, 2023, and the teacher was not issued a valid teaching certificate until the 2024-25 school year and was not otherwise qualified to teach during the 2023-24 school year. We propose the following adjustment:

103 Basic 9-12	.9310	
130 ESOL	(.9310)	.0000
		(2.3828)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Kathleen Middle School (#1191)**

25. [Ref. 119101] The parent notifications of ESOL placement for five ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	2.2134	
130 ESOL	<u>(2.2134)</u>	.0000

26. [Ref. 119102] ELL Committees for two students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted the parent notification of ESOL placement for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.9996	
130 ESOL	<u>(.9996)</u>	.0000

27. [Ref. 119103] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000

28. [Ref. 119171] 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:

102 Basic 4-8	.9282	
130 ESOL	<u>(.9282)</u>	.0000

29. [Ref. 119172] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We propose the following adjustment:

102 Basic 4-8	1.0011	
130 ESOL	<u>(1.0011)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Jesse Keen Elementary School (#1241)**

30. [Ref. 124101] ELL Committees for seven students were not convened by October 1 (five students) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	4.3286	
102 Basic 4-8	1.7292	
130 ESOL	<u>(6.0578)</u>	.0000

31. [Ref. 124102] The parent notification of ESOL placement for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8646	
130 ESOL	<u>(.8646)</u>	.0000

32. [Ref. 124173] One teacher taught Language Arts to a class that included ELL students but was not certified to teach ELL students and was not approved by the School Board to teach these students out of field. We propose the following adjustment:

101 Basic K-3	2.9177	
130 ESOL	<u>(2.9177)</u>	.0000

33. [Ref. 124171/74/76/77] Four teachers were not properly certified to teach ELL students and were not approved by the School Board to teach out of field. The teachers were certified in PK Primary Education (Ref. 124171) and Elementary Education (Ref. 124174/76/77) but taught Intensive Reading Interventions (Tier 3) courses that required certification in Reading. In addition, the students' parents (Ref. 124171/74/76) were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 124171</u>		
101 Basic K-3	.3645	
130 ESOL	<u>(.3645)</u>	.0000

<u>Ref. 124174</u>		
102 Basic 4-8	.1620	
130 ESOL	<u>(.1620)</u>	.0000

<u>Ref. 124176</u>		
102 Basic 4-8	.3240	
130 ESOL	<u>(.3240)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Jesse Keen Elementary School (#1241)** (Continued)

<u>Ref. 124177</u>		
101 Basic K-3	.2430	
130 ESOL	<u>(.2430)</u>	.0000

34. [Ref. 124172/75] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but were instead hired to fill 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. 124172</u>		
101 Basic K-3	9.9429	
130 ESOL	<u>(9.9429)</u>	.0000

<u>Ref. 124175</u>		
101 Basic K-3	9.1848	
130 ESOL	<u>(9.1848)</u>	<u>.0000</u>

.0000

**Findings**

**Horizons Elementary School (#1362)**

35. [Ref. 136201] One PK student in our Basic test was incorrectly reported in Basic K-3. The student had a valid IEP and should have been reported in Grades K-3 with ESE Services. We propose the following adjustment:

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

36. [Ref. 136202] For two ELL students, the parent notifications of ESOL placement were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.3161	
130 ESOL	<u>(1.3161)</u>	.0000

37. [Ref. 136203] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We also noted that one student’s file did not contain a valid IEP and *Matrix of Services* form for the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

38. [Ref. 136204] One ESE student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student was to be provided both on campus and homebound instruction; however, the on-campus portion of the student’s schedule should have been reported in Grades K-3 with ESE Services. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4769	
255 ESE Support Level 5	<u>(.4769)</u>	.0000

39. [Ref. 136271] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff 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  
(*Finding Continues on Next Page*)

**Findings**

**Horizons Elementary School (#1362) (Continued)**

member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

101 Basic K-3	5.1876	
130 ESOL	<u>(5.1876)</u>	.0000

40. [Ref. 136272/73] Two teachers taught Reading and Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. We propose the following adjustments:

<u>Ref. 136272</u>		
101 Basic K-3	6.4846	
130 ESOL	<u>(6.4846)</u>	.0000

<u>Ref. 136273</u>		
101 Basic K-3	3.2416	
130 ESOL	<u>(3.2416)</u>	.0000

41. [Ref. 136275] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 27, 2024. The teacher was certified in Business Education but taught courses that required certification in Elementary Education. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Horizons Elementary School (#1362) (Continued)**

102 Basic 4-8	3.1616	
130 ESOL	<u>(3.1616)</u>	<u>.0000</u>
		<u>.0000</u>

**Willow Oak School (#1441)**

42. [Ref. 144101] ELL Committees for two students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8630	
130 ESOL	<u>(.8630)</u>	<u>.0000</u>

43. [Ref. 144171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Willow Oak School (#1441)** (Continued)

101 Basic K-3	2.1575	
130 ESOL	<u>(2.1575)</u>	<u>.0000</u>
		<u>.0000</u>

**Crystal Lake Middle School (#1501)**

44. [Ref. 150101] ELL Committees for three students were not convened by October 1 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the parent notification of ESOL placement for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0635	
130 ESOL	<u>(1.0635)</u>	<u>.0000</u>

45. [Ref. 150102] The parent notifications of ESOL placement for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.7175	
130 ESOL	<u>(.7175)</u>	<u>.0000</u>

46. [Ref. 150103] The parent notifications of ESOL placement for two ELL students were not prepared until after the February 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	<u>.0000</u>

47. [Ref. 150104] One ESE student was incorrectly reported in ESE Support Level 4 based on the student’s placement in the Hospital and Homebound Program. The student was to be provided both on campus and homebound instruction; however, the on-campus portion of the student’s schedule should have been reported in Grades 4-8 with ESE Services. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4305	
254 ESE Support Level 4	<u>(.4305)</u>	<u>.0000</u>

48. [Ref. 150171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was  
*(Finding Continues on Next Page)*

**Findings**

**Crystal Lake Middle School (#1501)** (Continued)

hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

102 Basic 4-8	1.2620	
130 ESOL	<u>(1.2620)</u>	.0000

49. [Ref. 150172] One teacher was not properly certified and was not approved by the 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 Social Science but taught courses that required certification in Reading. We also noted that the students’ parents were not notified of the teacher’s out-of-field status until April 1, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

50. [Ref. 150173] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out of field status in ESOL until April 1, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Crystal Lake Middle School (#1501) (Continued)**

102 Basic 4-8	.2903	
130 ESOL	<u>(.2903)</u>	<u>.0000</u>
		<u>.0000</u>

**McKeel Academy of Technology (#1671) Charter School**

51. [Ref. 167101] Our examination of the School’s bell schedules disclosed that 232 seniors (one student in our Basic with ESE Services test) did not receive 180 days of instruction, or the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2023-24*. Our recalculation of the FTE and hours of instruction disclosed that only 834.07 hours of instruction were provided to senior students whose last day of school on May 10, 2024, was 13 school days earlier than the last day on the school calendar of May 30, 2024. Accordingly, we propose the following adjustment:

103 Basic 9-12	(6.0684)	
113 Grades 9-12 with ESE Services	(1.5403)	
255 ESE Support Level 5	(.0305)	
300 Career Education 9-12	<u>(.8661)</u>	(8.5053)

52. [Ref. 167102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.5831	
130 ESOL	<u>(.5831)</u>	<u>.0000</u>

53. [Ref. 167103] A portion of five ESE students’ schedules was incorrectly reported in ESE Support Level 5 based on the students’ placements in the Hospital and Homebound Program. The students were provided both homebound and virtual instruction; however, the online instruction was not provided in a one-on-one or small group instructional setting. Consequently, the students should have been reported in Grades 4-8 with ESE Services or Grades 9-12 with ESE Services. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4398	
113 Grades 9-12 with ESE Services	1.7592	
255 ESE Support Level 5	<u>(2.1990)</u>	<u>.0000</u>

54. [Ref. 167104] One student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student was not provided Hospital and Homebound services during the reporting survey period; therefore, the on-campus instruction should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**McKeel Academy of Technology (#1671) Charter School** (Continued)

113 Grades 9-12 with ESE Services	.4998	
255 ESE Support Level 5	(.4998)	.0000

55. [Ref. 167171] One teacher taught Math courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3332	
130 ESOL	(.3332)	.0000
		<u>(8.5053)</u>

**George W. Jenkins Senior High (#1931)**

56. [Ref. 193101] An ELL Committee for one ELL student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	(.3570)	.0000

57. [Ref. 193102] The parent notifications of ESOL placement for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.7136	
130 ESOL	(1.7136)	.0000

58. [Ref. 193103] The parent notification of ESOL placement for one ELL student was not prepared until February 12, 2024, which was after the February reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	(.3570)	.0000

59. [Ref. 193104] Timecards for 31 students in Career Education 9 -12 were not available at the time of our examination and could not be subsequently located. We also noted that the timecard for one of the students in the October 2023 reporting survey reported that no hours were worked during the week of the survey. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**George W. Jenkins Senior High (#1931) (Continued)**

300 Career Education 9-12	(3.7934)	(3.7934)
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60. [Ref. 193105] Timecards for four Career Education 9-12 students who participated in OJT were not signed and dated by the students' training supervisors; consequently, the students' work hours were not adequately supported. In addition, we noted that the timecards for one student listed the student's name as the employer and was not dated by the student and the timecard for another student was not dated by the student and reported no work hours during the week of the survey. We propose the following adjustment:

300 Career Education 9-12	(.4188)	(.4188)
		<u>(4.2122)</u>

**Loughman Oaks Elementary School (#1941)**

61. [Ref. 194101] The parent notification of ESOL placement for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8630	
130 ESOL	<u>(.8630)</u>	.0000

62. [Ref. 194102] An ELL Committee for one student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4315	
130 ESOL	<u>(.4315)</u>	.0000

63. [Ref. 194103] For two ELL students, the parent notifications of ESOL placement were not prepared until after the reporting survey period. We also noted for one student that the *ELL Student Plan* covering the October 2023 reporting survey was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8632	
130 ESOL	<u>(.8632)</u>	.0000

**Findings**

**Loughman Oaks Elementary School (#1941)** (Continued)

64. [Ref. 194171] One teacher taught a Language Arts course and Basic subject area course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field in ESOL and Reading, or Elementary Education until March 24, 2024, which was after the February 2024 reporting survey period. The teacher was certified in Social Science but taught courses that required certification in Elementary Education, ESOL, and Reading. In addition, the students' parents were not notified of the teacher's out-of-field status in ESOL and Reading. We propose the following adjustment:

101 Basic K-3	2.1007	
130 ESOL	<u>(2.1007)</u>	.0000

65. [Ref. 194172] One teacher taught Reading and Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until February 27, 2024, which was after the February 2024 reporting survey. In addition, the students' parents were not notified of the teacher's out-of-field status in Reading until January 26, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	4.4785	
130 ESOL	<u>(4.4785)</u>	.0000

66. [Ref. 194173/74/75] Our testing of teacher qualifications disclosed that three teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but were instead hired to fill 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.

*(Finding Continues on Next Page)*

**Findings**

**Loughman Oaks Elementary School (#1941)** (Continued)

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. 194173</u>		
101 Basic K-3	1.2330	
130 ESOL	<u>(1.2330)</u>	.0000
<u>Ref. 194174</u>		
101 Basic K-3	1.3829	
130 ESOL	<u>(1.3829)</u>	.0000
<u>Ref. 194175</u>		
101 Basic K-3	2.5847	
130 ESOL	<u>(2.5847)</u>	.0000

67. [Ref. 194176] One teacher taught Reading and Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field in Reading. The teacher was certified in PK Primary Education but taught Intensive Reading Interventions (Tier 3) courses that required certification in Reading. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	1.5207	
130 ESOL	<u>(1.5207)</u>	.0000

68. [Ref. 194177] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Reading. We also noted that the teacher had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1597	
130 ESOL	<u>(.1597)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Lake Region High School (#1991)**

69. [Ref. 199101] One student in our Basic test was not in attendance during the October 2023 reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.4286)	
300 Career Education 9-12	<u>(.0714)</u>	(.5000)

70. [Ref. 199102] For eight students, we noted the following exceptions:

- ELL Committees for four students were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (three students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS.
- ELL Committee forms for four students were either missing required signatures or were signed after the reporting survey period. Specifically, one form was only signed by one person, one form was not signed until January 29, 2024, which was after the October 2023 reporting survey period, and two forms were not signed. We also noted that one of the students did not have an English language assessment.

We propose the following adjustment:

103 Basic 9-12	3.7604	
130 ESOL	<u>(3.7604)</u>	.0000

71. [Ref. 199103] The parent notifications of ESOL placement for three ELL students were not prepared until after the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.9624	
130 ESOL	<u>(.9624)</u>	.0000

72. [Ref. 199104] Three ESE students were incorrectly reported in ESE Support Level 5 based on the students’ placements in the Hospital and Homebound Program. The students were to be provided both on campus and homebound instruction; however, the on-campus portion of the students’ schedules should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.8923	
255 ESE Support Level 5	<u>(1.8923)</u>	.0000

**Findings**

**Lake Region High School (#1991) (Continued)**

73. [Ref. 199105] Timecards for 24 Career Education 9-12 students who participated in OJT in the October 2023 reporting survey were not available at the time of our examination and could not be subsequently located. We also noted that the timecard for one student in the February 2024 reporting survey was not signed and dated by the student’s supervisor, and one student was reported for more work hours than indicated on the student’s timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(2.7615)</u>	(2.7615)
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74. [Ref. 199171/73/76] Our testing of teacher qualifications disclosed that three teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but were instead hired to fill 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. 199171</u>		
103 Basic 9-12	.2809	
130 ESOL	<u>(.2809)</u>	.0000
 <u>Ref. 199173</u>		
103 Basic 9-12	9.9155	
300 Career Education 9-12	<u>(9.9155)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lake Region High School (#1991) (Continued)**

<u>Ref. 199176</u>		
103 Basic 9-12	9.4816	
300 Career Education 9-12	<u>(9.4816)</u>	.0000

75. [Ref. 199172/74] Two teachers 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 teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 199172</u>		
103 Basic 9-12	.7854	
130 ESOL	<u>(.7854)</u>	.0000

<u>Ref. 199174</u>		
103 Basic 9-12	.3434	
130 ESOL	<u>(.3434)</u>	.0000

(3.2615)

**Davenport High School (#2002)**

76. [Ref. 200201] For six ELL students, the parent notifications of ESOL placement were not prepared until after the October 2023 (five students) or February 2024 (one student) reporting survey periods. We propose the following adjustment:

103 Basic 9-12	2.3936	
130 ESOL	<u>(2.3936)</u>	.0000

77. [Ref. 200202] For 12 ELL students we noted the following exceptions:

- ELL Committees for 9 students were not convened by October 1 (4 students) or within 30 school days prior to the student’s DEUSS anniversary date (5 students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency of 1 student was not assessed within 30 school days prior to the student’s DEUSS, 1 student was reported beyond the maximum 6-year period allowed for State funding of ESOL; and the parent notification of ESOL placement for 4 students were not available at the time of our examination and could not be subsequently located.
- The parent notification of ESOL placement for 2 students were not available at the time of our examination and could not be subsequently located.
- The ELL Committee form for 1 student was not signed.

We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Davenport High School (#2002)** (Continued)

103 Basic 9-12	5.9222	
130 ESOL	<u>(5.9222)</u>	.0000

78. [Ref. 200203] For seven ELL students, the parent notifications of ESOL placement were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	5.0832	
130 ESOL	<u>(5.0832)</u>	.0000

79. [Ref. 200204] Six Career Education 9-12 students who participated in OJT in the February 2024 reporting survey period were reported for more work hours than were supported by the students' timecards. We also noted one student's timecard was dated before the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.6537)</u>	(.6537)
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80. [Ref. 200205] The timecard for one Career Education 9-12 student who participated in OJT in the February 2024 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.0714)</u>	(.0714)
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81. [Ref. 200271] One teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.0658	
130 ESOL	<u>(1.0658)</u>	.0000

82. [Ref. 200273/80/82/83] Our testing of teacher qualifications disclosed that four teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but were instead hired to fill 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.  
(Finding Continues on Next Page)

**Findings**

**Davenport High School (#2002)** (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 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. 200273</u>		
103 Basic 9-12	1.2066	
130 ESOL	<u>(1.2066)</u>	.0000
<u>Ref. 200280</u>		
103 Basic 9-12	16.4380	
130 ESOL	<u>(16.4380)</u>	.0000
<u>Ref. 200282</u>		
103 Basic 9-12	.8520	
130 ESOL	<u>(.8520)</u>	.0000
<u>Ref. 200283</u>		
103 Basic 9-12	1.4723	
130 ESOL	<u>(1.4723)</u>	.0000

83. [Ref. 200274] One teacher was not properly certified and was not approved by the School Board to teach out of field until October 24, 2023, which was after the October 2023 reporting survey period. The teacher was certified in Biology but taught courses that required certification in Middle Grades General Science. We propose the following adjustment:

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Davenport High School (#2002)** (Continued)

84. [Ref. 200275] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	1.7865	
130 ESOL	<u>(1.7865)</u>	.0000

85. [Ref. 200276] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0715	
130 ESOL	<u>(.0715)</u>	.0000

86. [Ref. 200277] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. 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:

103 Basic 9-12	1.3573	
130 ESOL	<u>(1.3573)</u>	.0000

87. [Ref. 200278/81] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies (Ref. 200278) or not until December 11, 2023, (Ref. 200281) which was after the October 2023 reporting survey period, required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 200278</u>		
103 Basic 9-12	4.5649	
130 ESOL	<u>(4.5649)</u>	.0000

<u>Ref. 200281</u>		
103 Basic 9-12	1.3113	
130 ESOL	<u>(1.3113)</u>	.0000

(.7251)

**Findings**

**Polk Full Time Eschool (#7023)**

88. [Ref. 702301] The FTE for two virtual education students in our Basic test was incorrectly reported. School records indicated that the students did not successfully complete reported courses. We propose the following adjustment:

102 Basic 4-8	(.1334)	
103 Basic 9-12	<u>(.1538)</u>	(.2872)

89. [Ref. 702302] ELL Committees for four students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted one student obtained passing scores on the English language proficiency assessments and should have been considered for exit from the ESOL Program. In addition, the parent notification of ESOL placement for one of the students was missing and could not be located. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	2.9179	
130 ESOL	<u>(3.9179)</u>	.0000
		<u>(.2872)</u>

**Navigator Academy Of Leadership Davenport (#8007) Charter School**

90. [Ref. 800701] Four students were incorrectly reported in the ESOL Program. School records demonstrated that the students exited the program on May 31, 2023, prior to the reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8568	
102 Basic 4-8	1.2782	
130 ESOL	<u>(2.1350)</u>	.0000

91. [Ref. 800702] The parent notification of ESOL placement for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8461	
130 ESOL	<u>(.8461)</u>	.0000

92. [Ref. 800771/72/74/79/81] Our testing of teacher qualifications disclosed that five teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher  
*(Finding Continues on Next Page)*

**Findings**

**Navigator Academy of Leadership Davenport (#8007) Charter School** (Continued)

(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. 800771</u>		
101 Basic K-3	6.1724	
130 ESOL	<u>(6.1724)</u>	.0000
 <u>Ref. 800772</u>		
101 Basic K-3	4.1540	
130 ESOL	<u>(4.1540)</u>	.0000
 <u>Ref. 800774</u>		
101 Basic K-3	4.9827	
130 ESOL	<u>(4.9827)</u>	.0000
 <u>Ref. 800779</u>		
101 Basic K-3	4.5325	
130 ESOL	<u>(4.5325)</u>	.0000
 <u>Ref. 800781</u>		
101 Basic K-3	4.1015	
130 ESOL	<u>(4.1015)</u>	.0000

**Findings**

**Navigator Academy Of Leadership Davenport (#8007) Charter School** (Continued)

93. [Ref. 800773/76/78] Three teachers taught Language Arts or Basic Subject area courses that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board until November 9, 2023, which was after the October 2023 reporting survey period. In addition, one teacher (Ref. 800776) had earned none of the 60 or 300 in-service training points in ESOL strategies required by SBE Rules 6A-.0607 and 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 800773</u>		
101 Basic K-3	.2337	
130 ESOL	<u>(.2337)</u>	.0000
<u>Ref, 800776</u>		
101 Basic K-3	5.7421	
130 ESOL	<u>(5.7421)</u>	.0000
<u>Ref. 800778</u>		
101 Basic K-3	1.6239	
130 ESOL	<u>(1.6239)</u>	.0000

94. [Ref. 800775] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESOL but taught a course that required certification in English. In addition, we also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1875	
130 ESOL	<u>(.1875)</u>	.0000

95. [Ref. 800777/82/83/84] Four teachers were not properly certified and were not approved to teach out of field. Specifically, we noted:

- One teacher (Ref. 800777) was certified in Biology but taught courses that required certification in Math and Science.
- One teacher (Ref. 800782) was certified in Math but taught courses that required certification in General Science.
- One teacher (Ref. 800783) was certified in Art but taught courses that required certification in General Science.
- One teacher (Ref. 800784) was certified in Biology but taught courses that required certification in Elementary Education.

*(Finding Continues on Next Page)*

**Findings**

**Navigator Academy Of Leadership Davenport (#8007) Charter School** (Continued)

In addition, the students' parents were not notified (Ref. 800777) or not notified until November 9, 2023, which was after the October 2023 reporting survey period (Ref. 800782/83/84) of the teachers' out-of-field status. We further noted that two of the teachers (Ref. 800777/82) taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 800777</u>		
101 Basic K-3	2.2812	
130 ESOL	<u>(2.2812)</u>	.0000
<u>Ref. 800782</u>		
102 Basic 4-8	4.2500	
130 ESOL	<u>(4.2500)</u>	.0000
<u>Ref. 800783</u>		
101 Basic K-3	3.0427	
130 ESOL	<u>(3.0427)</u>	.0000
<u>Ref. 800784</u>		
102 Basic 4-8	1.5948	
130 ESOL	<u>(1.5948)</u>	.0000

96. [Ref. 800780] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	2.9223	
130 ESOL	<u>(2.9223)</u>	<u>.0000</u>
		<u>.0000</u>

**Victory Ridge Academy (#8143) Charter School**

97. [Ref. 814371/72/73] Our testing of teacher qualifications disclosed that three teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placement indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

*(Finding Continues on Next Page)*

**Findings**

**Victory Ridge Academy (#8143) Charter School** (Continued)

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

<u>Ref. 814371</u>		
111 Grades K-3 with ESE Services	25.3752	
254 ESE Support Level 4	(.9704)	
255 ESE Support Level 5	<u>(24.4048)</u>	.0000
<u>Ref. 814372</u>		
101 Basic K-3	5.4388	
102 Basic 4-8	3.7303	
255 ESE Support Level 5	<u>(9.1691)</u>	.0000
<u>Ref. 814373</u>		
102 Basic 4-8	2.4080	
103 Basic 9-12	9.8960	
255 ESE Support Level 5	<u>(12.3040)</u>	.0000
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<b><u>(26.3007)</u></b>

# SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS
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Polk County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) deletion of electronic records by the vendor after the contract ended and lack of maintained hard copies (Findings 1, 5, 25, 26, 30, 31, 42, 45, 46, 61, 63, and 78); (2) staff turnover (Findings 11, 19, 20, 36, and 62); (3) lapse in documentation retention (Finding 12); (4) clerical error (Findings 9, 13, 23, 24, 27, 29, 32, 33, 52, 84, 88, and 90); (5) failure to follow procedures (Findings 2, 15, 16, 21, 22, 28, 55, 64, 69, 70, 71, 72, 73, 75, 76, 81, 83, 86, 87, 89, 93, 94, 95, and 96); (6) delayed meeting date due to parents' request (Finding 37); (7) confusion in scheduling (Finding 38); (8) unexcused storm days and a Senior Internship program completed outside the bell schedule (Finding 51); (9) timing error (Finding 54); (10) student transferred from another school without complete records (Finding 91); and (11) teacher shortage (Findings 3, 10, 14, 34, 39, 48, 66, 74, 82, 92, and 97).

Although requested, District management did not provide a cause for Findings 4, 6, 7, 8, 17, 18, 35, 40, 41, 43, 44, 47, 49, 50, 53, 56, 57, 58, 59, 60, 65, 67, 68, 77, 79, 80, and 85.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond 3 years of their accurately recorded DEUSS are appropriately 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, and ELL Committees are timely convened subsequent to these assessments and their recommendations are documented and retained; (2) ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement; (3) students exited from the ESOL Program are not reported for ESOL funding; (4) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (5) 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; (6) 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; (7) schedules for students concurrently enrolled in the Hospital and Homebound Program and their school are reported in the appropriate programs; (8) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (9) 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; (10) students are provided the minimum required annual hours of instruction before being fully funded; (11) only virtual courses that were successfully completed are reported; (12) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified,

are approved by the School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment; (13) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines; and (14) *ELL Student Plans* are timely prepared, include the students' course schedules with courses identified to employ ESOL strategies, and are retained in the students' 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 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

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<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Polk 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 Polk 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 Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 126 schools other than charter schools, 34 charter schools, 3 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$642.4 million was provided through the FEFP to the District for the District-reported 121,170.66 unweighted FTE as recalibrated, which included 19,039.97 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><b>NOTE B – TESTING</b>  <b>FTE STUDENT ENROLLMENT</b></p>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 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. Lakeland Senior High School	1
2. Alta Vista Elementary School	2 and 3
3. Winter Haven Senior High School	4 through 10
4. Bartow Senior High School	11 through 16
5. Ridge Community High School	17 through 24
6. Kathleen Middle School	25 through 29
7. Jesse Keen Elementary School	30 through 34
8. Horizons Elementary School	35 through 41
9. Willow Oak School	42 and 43
10. Crystal Lake Middle School	44 through 50
11. McKeel Academy Of Technology*	51 through 55
12. George W. Jenkins Senior High	56 through 60
13. Loughman Oaks Elementary School	61 through 68
14. Lake Region High School	69 through 75
15. Davenport High School	76 through 87
16. Polk Full Time Eschool	88 and 89
17. Navigator Academy of Leadership Davenport*	90 through 96
18. Victory Ridge Academy*	97

\* Charter School

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

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

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

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

## **Opinion**

In our opinion, the Polk County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses<sup>8</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

## Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 5, 2026

# SCHEDULE F

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

Any student who is transported by the Polk 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 (1,169) 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 (101,079) 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:

<b>Ridership Category</b>	<b>Number of Funded Students Transported</b>
Teenage Parents and Infants	31
Hazardous Walking	733
IDEA – PK through Grade 12, Weighted	5,160
All Other FEFP Eligible Students	<u>95,155</u>
Total	<u>101,079</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)	-	-
Our tests included 380 of the 101,079 students reported as being transported by the District.	-	11	(8)
In conjunction with our general tests of student transportation we identified certain issues related to 1,243 additional students.	-	<u>1,243</u>	<u>(1,228)</u>
<b>Totals</b>	<u>(4)</u>	<u>1,254</u>	<u>(1,236)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Polk 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*.

### 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 October 2023 reporting survey period 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 50,955 students were reported for an incorrect number of DIT in the October 2023 reporting survey period according to the District's instructional calendar. We noted that 50,954 students were reported for 90 DIT rather than 88 DIT as there were 2 days missed due to inclement weather, and 1 student was reported for 60 DIT in error. We propose the following adjustments:

#### **October 2023 Survey**

##### 90 Days in Term

Teenage Parents and Infants	(17)
Hazardous Walking	(314)
IDEA - PK through Grade 12, Weighted	(2,484)
All Other FEFP Eligible Students	(48,139)

##### 88 Days in Term

Teenage Parents and Infants	17
Hazardous Walking	314
IDEA - PK through Grade 12, Weighted	2,484
All Other FEFP Eligible Students	48,140

**Students  
Transported  
Proposed Net  
Adjustments**

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

60 Days in Term

All Other FEFP Eligible Students	(1)	0
----------------------------------	-----	---

2. [Ref. 52] Our general tests disclosed that eight students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. We determined that seven of the students lived more than 2 miles from their assigned schools and were otherwise eligible for reporting in the All Other Eligible Students ridership category. We propose the following adjustment:

**October 2023 Survey**

88 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	7	(1)

3. [Ref. 53] Our general tests disclosed that 13 PK students were incorrectly reported in the All Other FEFP Eligible Students (11 students) or IDEA - PK through Grade 12, Weighted (2 students) ridership categories. District records did not evidence that the students were classified as students under the IDEA. The parents of 8 students were enrolled in the Teenage Parent Program, and 5 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2023 Survey**

88 Days in Term

Teenage Parents and Infants	2	
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(5)	

**February 2024 Survey**

90 Days in Term

Teenage Parents and Infants	6	
All Other FEFP Eligible Students	(6)	(5)

4. [Ref. 54] One student in our test was incorrectly reported in the June 2024 reporting survey period. There was no documentation to support that the student was enrolled in an ESY program or in a nonresidential DJJ Program. We propose the following adjustment:

**June 2024 Survey**

14 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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**Findings**

5. [Ref. 55] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in a full-time Virtual School Program and did not require transportation services. We propose the following adjustment:

**February 2024 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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6. [Ref. 56] Our general tests disclosed that the number of buses in operation was overstated by two buses during the October 2023 reporting survey period and two buses during the February 2024 reporting survey period. Specifically, the bus driver reports for two buses were not available at the time of our examination and could not be subsequently located, and two vehicles were ten-passenger vans that should have been reported as cars (Vehicle Category E). One student reported on a van was incorrectly reported in the IDEA - PK through Grade 12 ridership category and should have been reported in the All Other FEFP Eligible Students ridership category. The reported ridership of 235 students (3 students in our test) was not supported. We propose the following adjustments:

**October 2023 Survey**

Number of Buses in Operation	(2)	
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88 Days in Term

Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	(21)	

**February 2024 Survey**

Number of Buses in Operation	(2)	
	(4)	

90 Days in Term

All Other FEFP Eligible Students	(205)	(235)
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7. [Ref. 57] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that one student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category and the other student was also not listed on the bus driver report. We propose the following adjustments:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**October 2023 Survey**

88 Days in Term

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

**February 2024 Survey**

90 Days in Term

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

8. [Ref. 58] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2023 Survey**

88 Days in Term

All Other FEFP Eligible Students	(2)	
----------------------------------	-----	--

**February 2024 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(3)
----------------------------------	-----	-----

9. [Ref. 59] Two students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**February 2024 Survey**

90 Days in Term

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

10. [Ref. 60] Our review of transportation records disclosed that the ridership of 230 students was not properly supported for State transportation funding. Specifically, we noted the ridership dates marked for the students were subsequent to the date the bus driver signed the report attesting to the accuracy of the ridership marked. We propose the following adjustments:

**October 2023 Survey**

88 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(11)	

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2024 Survey**

90 Days in Term

Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>(209)</u>	(230)

11. [Ref. 61] Our review of transportation records evidenced that the bus drivers' reports for 13 buses were not appropriately signed or dated by the bus drivers attesting to the accuracy of the ridership reported on those buses. Consequently, the ridership of 646 students was not properly supported for State transportation funding. We propose the following adjustments:

**October 2023 Survey**

88 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(334)	

**February 2024 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(307)</u>	(646)

12. [Ref. 62] Our general tests of students utilizing the Community of Learning Transportation Services (COLTS) program (i.e. city buses) as a means of conveyance disclosed that 113 students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Specifically, we noted the following:

- The student participation forms for 4 students attending the PACE Center for Girls were not signed by the students or School administrator verifying receipt of the bus passes, or the issuance and expiration dates were not documented.
- The bus driver report for 94 students attending New Beginnings High School reported in the October 2023 reporting survey was not dated.
- For 15 students attending New Beginnings High School reported in the February 2024 reporting survey period were either not marked as riding (1 student) or were not listed on the bus driver report (14 students).

We propose the following adjustments:

**October 2023 Survey**

88 Days in Term

All Other FEFP Eligible Students	(96)	
----------------------------------	------	--

		<b>Students Transported Proposed Net Adjustments</b>
<b><u>Findings</u></b>		
<b>February 2024 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(17)	(113)
<b>Proposed Net Adjustment</b>		<b><u>(1,236)</u></b>

## **SCHEDULE H**

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### **FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION**

#### **FINDING CAUSES AND RECOMMENDATIONS**

Polk County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to clerical error (Findings 1, 2, 3, 4, 5, 8, 11, and 12).

Although requested, District management did not provide a cause for Findings 6, 7, 9, and 10.

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) 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; (3) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (5) only students enrolled in programs that require transport are reported for State transportation funding; (6) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (8) 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; and (9) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity of the students' ridership and retained in readily accessible 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 Polk 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 Polk County

For the fiscal year ended June 30, 2024, the District received \$32.1 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2023	572	50,955	3,340
February 2024	565	49,959	3,111
June 2024	<u>32</u>	<u>165</u>	<u>-</u>
Totals	<u>1,169</u>	<u>101,079</u>	<u>6,451</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



**POLK COUNTY  
PUBLIC SCHOOLS**

## BOARD MEMBERS

**Justin Sharpless**  
Board Chair  
District: 6

**Travis L. Keyes**  
Board Vice-Chair  
District: 2

**Dr. William Allen**  
District: 1

**Kate Wallace**  
District: 3

**Sara Beth Wyatt**  
District: 4

**Kay Fields**  
District: 5

**Lisa Miller**  
District: 7

**James Greene**  
General Counsel

## ADMINISTRATION

**Frederick R. Heid**  
Superintendent

May 5, 2026

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

Subject: Response to Audit Findings

Dear Ms. Norman,

Please accept this letter and the enclosed response on behalf of Polk County Public Schools regarding the preliminary and tentative report on the examination of the District's compliance with State requirements governing the determination and reporting of the number of the full-time equivalent (FTE) student enrollment, including teacher certification, and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2024. The district has carefully reviewed the findings and has taken corrective action to address each matter and strengthen internal procedures.

The enclosed response outlines the district's actions to improve compliance, oversight, and monitoring in the areas identified by the audit. Polk County Public Schools remains committed to accurate reporting, timely documentation, and continuous improvement in all operational and instructional processes.

Thank you for the opportunity to respond. If additional information is needed, please contact my office.

Sincerely,

Frederick Heid  
Superintendent  
Polk County Public Schools

Enclosure: District Response to Audit Findings

STUDENTS FIRST



1915 S. Floral Ave.  
Bartow, FL 33830



P.O. Box 391  
Bartow, FL 33831



863-534-0500



polkschoolsfl.com

Dear Ms. Norman,

On behalf of Polk County Public Schools, I respectfully submit this response regarding the preliminary and tentative report on the examination of the District's compliance with State requirements governing the determination and reporting of the number of the full-time equivalent (FTE) student enrollment, including teacher certification, and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2024. The district takes these matters seriously and has implemented corrective actions to strengthen compliance, oversight, and monitoring.

Regarding Findings 1 through 91, the district acknowledges that certain ESOL and ELL Committee records were incomplete, untimely, or missing. In response, the district implemented FOCUS SSS/ELL for compliance tracking, trained school and district staff, developed an ESOL compliance manual, and strengthened procedures for record retention and reevaluation monitoring. The ESOL Department now conducts weekly follow-up with schools, provides monthly compliance guidance, and performs school-based audits to support timely correction and sustained compliance.

Regarding Findings 2-97, the district acknowledges the need for stronger oversight of teacher certification, out-of-field assignments, and required parent notification. Corrective actions have been implemented to improve staff notification, coursework completion, vacancy monitoring, and documentation procedures.

Staff requiring ESOL in-service points are notified during the district's January and August enrollment windows, and administrators receive corresponding notice for follow-up. The district also expanded course offerings, strengthened Plan of Study expectations, and increased oversight of vacant instructional positions and recruitment efforts. Implementation began during the 2024–2025 school year and continues through recurring staff notifications, administrator follow-up, annual ESOL completion reporting, and coordination between the Certification Office and ESOL Department.

The district established a coordinated corrective action plan that includes clear timelines for ESOL coursework, formal noncompliance notices, documented staff acknowledgment, and monthly follow-up communications. Internal timelines and parent notification procedures were also revised to support timely School Board approval, accurate reporting, and retention of audit documentation.

Continued assignment and reappointment in ESOL out-of-field positions will depend on verified progress toward coursework completion. The district will monitor compliance through shared tracking, updated certification records, distribution of Parent Notification Rosters, and retention of original and revised documentation for audit purposes.

The district also acknowledges Findings 19, 20, 37, 38, 47, 53, 54, and 72 regarding incorrect ESE levels and matrix misalignment. In response, the ESE Department updated FTE reporting guidance, provided staff direction for data entry and error correction, and strengthened review procedures to support accurate reporting. These actions were implemented during the 2025–2026 school year and will be monitored through established FTE review cycles and matrix comparison audits conducted by ESE staff.

Polk County Public Schools also acknowledges Findings 35, 51, 69, and 88 related to attendance and instructional reporting errors affecting FTE calculation. In response, the district is implementing improved audit procedures, enhanced data tools and dashboards, staff training, and charter school support to strengthen accuracy and oversight. These corrective actions will be implemented during the 2026–2027 school year and monitored through the FTE audit process, professional learning, and district dashboard review. The district remains committed to accurate reporting and ongoing compliance.

Regarding Transportation Finding 1, the district acknowledges that storm days were not reflected in the Days in Term calculation. Corrective action has been assigned, and procedures are now in place to verify Days in Term before FEFP survey processing and to ensure accurate reporting when significant events affect the instructional calendar.



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Regarding Transportation Findings 2 and 3, the district acknowledges errors in student rider category classification. In response, additional verification procedures were implemented to confirm current IEP information, review ESE data in Focus, and verify enrollment documentation before each survey period. Routing staff will continue reviewing applicable student records to confirm that required information is complete and properly applied for placement and State reporting, and the district will continue evaluating tools to improve verification of weighted eligibility categories.

Regarding Transportation Findings 4 and 5, the district acknowledges that certain ineligible students were transported and reported for funding. Corrective measures now require verification of student eligibility, school assignment, and program enrollment throughout the survey period, including review on the final survey day.

Regarding Transportation Finding 6, the district acknowledges concerns related to bus count and supporting ridership documentation. In response, the district implemented verification procedures that identify each bus in service, require routing review of all reports, and include final administrative review before records are sealed and retained.

Regarding Findings 7 through 12, the district acknowledges deficiencies in transportation documentation, including unsigned and undated bus reports. The district responded by clarifying procedures with operations staff and charter representatives and by requiring verification of reports, signatures, and dates before records are finalized. Compliance will continue to be monitored through layered routing and administrative review, filing check sheets, and retention of sealed reports.

Polk County Public Schools remains committed to full compliance and to maintaining the systems, training, and monitoring necessary to prevent recurrence of these findings. We appreciate the opportunity to respond and will continue strengthening district practices to support accurate reporting and timely documentation.

Sincerely,



Frederick Heid  
Superintendent  
Polk County Public Schools



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