

**ORANGE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2015



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Dr. Barbara M. Jenkins was Superintendent and the following individuals served as Board members:

| <u>Board Member</u> | <u>District No.</u> |
|-------------------------------------------|---------------------|
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| M. Daryl Flynn | 2 |
| Linda G. Kobert from 11-18-14 | 3 |
| Judge Richardson "Rick" Roach to 11-17-14 | 3 |
| Pamela J. Gould | 4 |
| Kathleen B. Gordon, Vice Chair | 5 |
| Nancy W. Robinson | 6 |
| Christine E. Moore | 7 |
| William E. Sublette, Chair (Countywide) | CW |

The team leader was Bernice Rivas and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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ORANGE COUNTY DISTRICT SCHOOL BOARD
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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Orange 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 and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically:

- Of the 358 teachers in our test, 38 did not meet State requirements governing 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. Seventy-five of the 358 teachers (21 percent) in our test taught at charter schools and 20 of the 38 teachers with exceptions (53 percent) taught at charter schools.
- We noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

| Program Tested | Number of Students | | | Number of Students | | |
|---------------------------|---------------------|-----------------------------------------------|------------|--------------------|----------------------------------------------|------------|
| | Included in Test | Included in Test who Attended Charter Schools | Percentage | With Exceptions | With Exceptions who Attended Charter Schools | Percentage |
| Basic | 298 | 74 | 25% | 45 | 27 | 60% |
| Basic with ESE Services | 227 | 53 | 23% | 48 | 14 | 29% |
| ESOL | 616 | 109 | 18% | 94 | 50 | 53% |
| ESE Support Level 4 and 5 | 538 | 144 | 27% | 172 | 33 | 19% |
| Career Education 9-12 | 208 | 86 | 41% | 123 | 86 | 70% |
| Totals | <u>1,887</u> | <u>466</u> | | <u>482</u> | <u>210</u> | |

- We noted exceptions involving the reported ridership classification or eligibility for State transportation funding for 183 of the 645 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in 122 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 395.9204 (30.7463 is applicable to District schools other than charter schools and 365.1741 is applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 629.7454 (176.6160 is applicable to District schools other than charter schools and 453.1294 is applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 2,706 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE 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. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$2,538,989 (negative 629.7454 times \$4,031.77), of which \$712,075 is applicable to District schools other than charter schools and \$1,826,914 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 Department of Education.

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 206 District schools other than charter schools, 35 charter schools, 1 District cost center, and 4 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$524.2 million was provided through the FEFP to the District for the District-reported 190,379.62 unweighted FTE as recalibrated, which included 11,438.62 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 prekindergarten 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.

The funding provided by the FEFP is based upon 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 classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes 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.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education 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 for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$27.4 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Orange County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting management's assertion about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for teachers and students in our Basic, Basic with Exceptional Student Education Services (ESE), English for Speakers of Other Languages (ESOL), ESE Support Level 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 mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Orange County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; 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 or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with ESE Services, ESOL, ESE 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 FTE student enrollment 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.

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the SBE, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 21, 2016

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (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, 2015, the Orange County District School Board (District) reported to the Department of Education 190,379.62 unweighted FTE as recalibrated, which included 11,438.62 unweighted FTE as recalibrated for charter schools, at 206 District schools other than charter schools, 35 charter schools, 1 District cost center, and 4 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (246) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (35,709) 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 on-the-job training.

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 45 of the 298 students in our Basic test,² 48 of the 227 students in our Basic with ESE Services test,³ 94 of the 616 students in our ESOL test,⁴ 172 of the 538 students in our ESE Support Levels 4 and 5 test,⁵ and 123 of the 208 students in our Career Education 9-12 test.⁶ Seventy-four of the 298 students (25 percent) in our Basic test attended charter schools and 27 of the 45 students with exceptions (59 percent) attended charter schools. Fifty-three of the 227 students (23 percent) in our Basic with ESE Services test attended charter schools and 14 of the 48 students with exceptions (29 percent) attended charter schools. One hundred nine of the 616 students (18 percent) in

² For Basic, the material noncompliance is composed of Findings 30, 32, 34, 115, 116, 119, 121, and 122 on *SCHEDULE D*.

³ For Basic with ESE Services, the material noncompliance is composed of Findings 5, 6, 18, 30, 32, 34, 49, 51, 57, 59, 65, 74, 93, 109, 112, 116, 119, and 120 on *SCHEDULE D*.

⁴ For ESOL, the material noncompliance is composed of Findings 4, 16, 19, 23, 24, 30, 32, 34, 35, 36, 37, 40, 41, 42, 43, 44, 47, 48, 50, 60, 62, 63, 64, 66, 71, 72, 73, 76, 77, 78, 88, 94, 95, 96, 104, 105, 106, 110, and 113 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 5, 7, 8, 11, 12, 13, 14, 15, 22, 25, 26, 27, 28, 32, 51, 52, 53, 54, 57, 58, 61, 65, 67, 70, 74, 75, 79, 80, 81, 84, 85, 89, 90, 91, 92, 97, 100, 101, 109, 111, 114, and 117 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 21, 87, 98, 102, and 103 on *SCHEDULE D*.

our ESOL test attended charter schools and 50 of the 94 students with exceptions (53 percent) attended charter schools. One hundred forty-four of the 538 students (27 percent) in our ESE Support Levels 4 and 5 test attended charter schools and 33 of the 172 students with exceptions (19 percent) attended charter schools. Eighty-six of the 208 students (41 percent) in our Career Education 9-12 test attended charter schools and 86 of the 123 students with exceptions (70 percent) attended charter schools.

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

| <u>Programs</u> | <u>Number of Schools</u> | | <u>Number of Students at Schools Tested</u> | | <u>Students with Exceptions</u> | <u>Recalibrated Unweighted FTE</u> | | <u>Proposed Adjustments</u> |
|----------------------------|--------------------------|-------------|---------------------------------------------|--------------|---------------------------------|------------------------------------|-------------------|-----------------------------|
| | <u>Population</u> | <u>Test</u> | <u>Population</u> | <u>Test</u> | | <u>Population</u> | <u>Test</u> | |
| Basic | 239 | 28 | 25,675 | 298 | 45 | 135,794.2400 | 225.4970 | (141.9418) |
| Basic with ESE Services | 240 | 30 | 5,475 | 227 | 48 | 32,098.2200 | 177.1952 | (44.0257) |
| ESOL | 215 | 24 | 3,169 | 616 | 94 | 16,836.3100 | 438.6628 | (82.4982) |
| ESE Support Levels 4 and 5 | 152 | 22 | 910 | 538 | 172 | 3,018.5900 | 399.0326 | (74.5480) |
| Career Education 9-12 | 36 | 4 | <u>480</u> | <u>208</u> | <u>123</u> | <u>2,632.2600</u> | <u>40.2708</u> | <u>(52.9067)</u> |
| All Programs | 246 | 30 | <u>35,709</u> | <u>1,887</u> | <u>482</u> | <u>190,379.6200</u> | <u>1,280.6584</u> | <u>(395.9204)</u> |

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,291 of which 1,079 are applicable to District schools other than charter schools and 212 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 English Language Learner (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: 38 of the 358 teachers in our test did not meet State requirements governing 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.⁷ Seventy-five of the 358 teachers (21 percent) in our test taught at charter schools and 20 of the 38 teachers with exceptions (53 percent) 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 Department of Education.

⁷ For teachers, the material noncompliance is composed of Findings 3, 9, 10, 17, 29, 31, 33, 38, 39, 45, 46, 55, 56, 68, 69, 82, 83, 86, 99, 107, 108, and 118 on *SCHEDULE D.*

SCHEDULE B

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

| <u>District Schools Other Than Charter Schools</u> | <u>Proposed Net</u> | <u>Cost</u> | <u>Weighted</u> |
|------------------------------------------------------------------|-----------------------|---------------|-----------------|
| <u>No. Program (1)</u> | <u>Adjustment (2)</u> | <u>Factor</u> | <u>FTE (3)</u> |
| 101 Basic K-3 | 7.1615 | 1.126 | 8.0639 |
| 102 Basic 4-8 | 16.6075 | 1.000 | 16.6075 |
| 103 Basic 9-12 | 29.6976 | 1.004 | 29.8164 |
| 111 Grades K-3 with Exceptional Student Education (ESE) Services | 11.6706 | 1.126 | 13.1411 |
| 112 Grades 4-8 with ESE Services | (.7630) | 1.000 | (.7630) |
| 113 Grades 9-12 with ESE Services | 1.1976 | 1.004 | 1.2024 |
| 130 English for Speakers of Other Languages (ESOL) | (36.1876) | 1.147 | (41.5072) |
| 254 ESE Support Level 4 | (39.9857) | 3.548 | (141.8693) |
| 255 ESE Support Level 5 | (10.0201) | 5.104 | (51.1426) |
| 300 Career Education 9-12 | (10.1247) | 1.004 | (10.1652) |
| Subtotal | (30.7463) | | (176.6160) |

| <u>Charter Schools</u> | <u>Proposed Net</u> | <u>Cost</u> | <u>Weighted</u> |
|-----------------------------------|-----------------------|---------------|-----------------|
| <u>No. Program (1)</u> | <u>Adjustment (2)</u> | <u>Factor</u> | <u>FTE (3)</u> |
| 101 Basic K-3 | (96.8198) | 1.126 | (109.0191) |
| 102 Basic 4-8 | (27.4935) | 1.000 | (27.4935) |
| 103 Basic 9-12 | (71.0951) | 1.004 | (71.3795) |
| 111 Grades K-3 with ESE Services | (23.4402) | 1.126 | (26.3937) |
| 112 Grades 4-8 with ESE Services | (12.9706) | 1.000 | (12.9706) |
| 113 Grades 9-12 with ESE Services | (19.7201) | 1.004 | (19.7990) |
| 130 ESOL | (46.3106) | 1.147 | (53.1182) |
| 254 ESE Support Level 4 | (22.6611) | 3.548 | (80.4016) |
| 255 ESE Support Level 5 | (1.8811) | 5.104 | (9.6011) |
| 300 Career Education 9-12 | (42.7820) | 1.004 | (42.9531) |
| Subtotal | (365.1741) | | (453.1294) |

| <u>Total of Schools</u> | <u>Proposed Net</u> | <u>Cost</u> | <u>Weighted</u> |
|-----------------------------------|-----------------------|---------------|-----------------|
| <u>No. Program (1)</u> | <u>Adjustment (2)</u> | <u>Factor</u> | <u>FTE (3)</u> |
| 101 Basic K-3 | (89.6583) | 1.126 | (100.9552) |
| 102 Basic 4-8 | (10.8860) | 1.000 | (10.8860) |
| 103 Basic 9-12 | (41.3975) | 1.004 | (41.5631) |
| 111 Grades K-3 with ESE Services | (11.7696) | 1.126 | (13.2526) |
| 112 Grades 4-8 with ESE Services | (13.7336) | 1.000 | (13.7336) |
| 113 Grades 9-12 with ESE Services | (18.5225) | 1.004 | (18.5966) |
| 130 ESOL | (82.4982) | 1.147 | (94.6254) |
| 254 ESE Support Level 4 | (62.6468) | 3.548 | (222.2709) |
| 255 ESE Support Level 5 | (11.9012) | 5.104 | (60.7437) |
| 300 Career Education 9-12 | (52.9067) | 1.004 | (53.1183) |
| Total | (395.9204) | | (629.7454) |

- Notes: (1) See NOTE A7.
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C.*)
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

| <u>No.</u> <u>Program</u> | <u>Proposed Adjustments (1)</u> | | | <u>Balance Forward</u> |
|---------------------------------------------------------------------|---------------------------------|----------------|------------------|------------------------|
| | <u>#0011</u> | <u>#0065*</u> | <u>#0074*</u> | |
| 101 Basic K-3 | .0504 | 2.7162 | ..... | 2.7666 |
| 102 Basic 4-8 | .0727 | ..... | ..... | .0727 |
| 103 Basic 9-12 | (.0804) | ..... | .3563 | .2759 |
| 111 Grades K-3 with Exceptional Student Education (ESE) Services | ..... | 1.0759 | ..... | 1.0759 |
| 112 Grades 4-8 with ESE Services | .0714 | ..... | ..... | .0714 |
| 113 Grades 9-12 with ESE Services | (2.0173) | ..... | (.5000) | (2.5173) |
| 130 English for Speakers of Other Languages (ESOL) | (.0402) | (2.7162) | (.1141) | (2.8705) |
| 254 ESE Support Level 4 | (1.0000) | (1.1451) | ..... | (2.1451) |
| 255 ESE Support Level 5 | (3.4010) | (.3810) | ..... | (3.7820) |
| 300 Career Education 9-12 | ..... | ..... | <u>(41.4059)</u> | <u>(41.4059)</u> |
| Total | <u>(6.3444)</u> | <u>(.4502)</u> | <u>(41.6637)</u> | <u>(48.4583)</u> |

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

*Charter School

| <u>No.</u> | <u>Brought Forward</u> | <u>Proposed Adjustments (1)</u> | | | | <u>Balance Forward</u> |
|------------|------------------------|---------------------------------|------------------|-------------------|-------------------|------------------------|
| | | <u>#0090*</u> | <u>#0120*</u> | <u>#0163*</u> | <u>#0172*</u> | |
| 101 | 2.7666 | 1.3769 | ..... | (42.0631) | (83.6427) | (121.5623) |
| 102 | .0727 | ..... | ..... | (18.5699) | (16.2074) | (34.7046) |
| 103 | .2759 | ..... | (71.4514) | ..... | ..... | (71.1755) |
| 111 | 1.0759 | 1.9915 | ..... | (16.9987) | (9.5089) | (23.4402) |
| 112 | .0714 | ..... | ..... | (8.0002) | (4.9704) | (12.8992) |
| 113 | (2.5173) | ..... | (19.2201) | ..... | ..... | (21.7374) |
| 130 | (2.8705) | (1.8769) | (2.0499) | (1.6612) | (5.8156) | (14.2741) |
| 254 | (2.1451) | (1.0165) | ..... | (20.4995) | ..... | (23.6611) |
| 255 | (3.7820) | (.5001) | ..... | (1.0000) | ..... | (5.2821) |
| 300 | <u>(41.4059)</u> | <u>.....</u> | <u>(1.3761)</u> | <u>.....</u> | <u>.....</u> | <u>(42.7820)</u> |
| Total | <u>(48.4583)</u> | <u>(.0251)</u> | <u>(94.0975)</u> | <u>(108.7926)</u> | <u>(120.1450)</u> | <u>(371.5185)</u> |

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

*Charter School

| No. | Brought Forward | <u>Proposed Adjustments (1)</u> | | | | Balance Forward |
|------------|------------------------|----------------------------------------|----------------------|---------------------|---------------------|------------------------|
| | | <u>#0185*</u> | <u>#0204*</u> | <u>#0671</u> | <u>#0701</u> | |
| 101 | (121.5623) | 8.4603 | 16.3326 | ..... | 1.6981 | (95.0713) |
| 102 | (34.7046) | 3.2784 | 4.0054 | ..... | 3.6862 | (23.7346) |
| 103 | (71.1755) | ..... | ..... | 5.2641 | ..... | (65.9114) |
| 111 | (23.4402) | ..... | ..... | ..... | 2.0000 | (21.4402) |
| 112 | (12.8992) | ..... | ..... | ..... | (.4450) | (13.3442) |
| 113 | (21.7374) | ..... | ..... | (.5000) | ..... | (22.2374) |
| 130 | (14.2741) | (11.7387) | (20.3380) | (4.7641) | (1.8187) | (52.9336) |
| 254 | (23.6611) | ..... | ..... | ..... | (5.1206) | (28.7817) |
| 255 | (5.2821) | ..... | ..... | ..... | ..... | (5.2821) |
| 300 | <u>(42.7820)</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>(42.7820)</u> |
| Total | <u>(371.5185)</u> | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>(371.5185)</u> |

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

*Charter School

| <u>No.</u> | <u>Brought Forward</u> | <u>Proposed Adjustments (1)</u> | | | | <u>Balance Forward</u> |
|------------|------------------------|---------------------------------|----------------|----------------|----------------|------------------------|
| | | <u>#0801</u> | <u>#0831</u> | <u>#0871</u> | <u>#0941</u> | |
| 101 | (95.0713) | ..... | (.4612) | .4248 | ..... | (95.1077) |
| 102 | (23.7346) | ..... | 1.5922 | 1.2744 | 2.1007 | (18.7673) |
| 103 | (65.9114) | ..... | ..... | ..... | ..... | (65.9114) |
| 111 | (21.4402) | (.0546) | .4612 | (.0753) | (.1759) | (21.2848) |
| 112 | (13.3442) | ..... | ..... | ..... | .6106 | (12.7336) |
| 113 | (22.2374) | ..... | ..... | ..... | ..... | (22.2374) |
| 130 | (52.9336) | ..... | (1.5922) | (1.6992) | (2.1007) | (58.3257) |
| 254 | (28.7817) | (.8434) | (.2759) | (.5254) | (.7040) | (31.1304) |
| 255 | (5.2821) | ..... | ..... | ..... | (.6106) | (5.8927) |
| 300 | <u>(42.7820)</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>(42.7820)</u> |
| Total | <u>(371.5185)</u> | <u>(.8980)</u> | <u>(.2759)</u> | <u>(.6007)</u> | <u>(.8799)</u> | <u>(374.1730)</u> |

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

| <u>No.</u> | <u>Brought Forward</u> | <u>Proposed Adjustments (1)</u> | | | | <u>Balance Forward</u> |
|------------|------------------------|---------------------------------|----------------|--------------|----------------|------------------------|
| | | <u>#0991</u> | <u>#1021</u> | <u>#1061</u> | <u>#1461</u> | |
| 101 | (95.1077) | ..... | 1.6688 | 4.4229 | ..... | (89.0160) |
| 102 | (18.7673) | .4236 | ..... | 5.1834 | ..... | (13.1603) |
| 103 | (65.9114) | ..... | ..... | ..... | ..... | (65.9114) |
| 111 | (21.2848) | (.8878) | .6002 | .4516 | 8.5513 | (12.5695) |
| 112 | (12.7336) | ..... | ..... | ..... | ..... | (12.7336) |
| 113 | (22.2374) | ..... | ..... | ..... | ..... | (22.2374) |
| 130 | (58.3257) | (.4236) | (1.6688) | (4.4063) | ..... | (64.8244) |
| 254 | (31.1304) | (9.4572) | (1.0018) | (2.7560) | (9.3345) | (53.6799) |
| 255 | (5.8927) | ..... | (.0502) | (2.8956) | ..... | (8.8385) |
| 300 | <u>(42.7820)</u> | ..... | ..... | ..... | ..... | <u>(42.7820)</u> |
| Total | <u>(374.1730)</u> | <u>(10.3450)</u> | <u>(.4518)</u> | <u>.0000</u> | <u>(.7832)</u> | <u>(385.7530)</u> |

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

| No. | Brought Forward | <u>Proposed Adjustments (1)</u> | | | | Balance Forward |
|------------|------------------------|----------------------------------------|---------------------|---------------------|---------------------|------------------------|
| | | <u>#1511</u> | <u>#1561</u> | <u>#1631</u> | <u>#1662</u> | |
| 101 | (89.0160) | ..... | ..... | ..... | ..... | (89.0160) |
| 102 | (13.1603) | ..... | 1.0000 | ..... | ..... | (12.1603) |
| 103 | (65.9114) | 2.4231 | ..... | 4.3213 | 12.7806 | (46.3864) |
| 111 | (12.5695) | ..... | ..... | ..... | ..... | (12.5695) |
| 112 | (12.7336) | ..... | ..... | ..... | ..... | (12.7336) |
| 113 | (22.2374) | 3.4999 | ..... | .0000 | 2.0399 | (16.6976) |
| 130 | (64.8244) | (2.4231) | ..... | (3.3213) | (10.8250) | (81.3938) |
| 254 | (53.6799) | (1.4999) | (1.5000) | (1.0000) | (2.9955) | (60.6753) |
| 255 | (8.8385) | (2.0000) | ..... | ..... | (1.0000) | (11.8385) |
| 300 | <u>(42.7820)</u> | <u>(3.5365)</u> | ..... | <u>(.7651)</u> | <u>(.5894)</u> | <u>(47.6730)</u> |
| Total | <u>(385.7530)</u> | <u>(3.5365)</u> | <u>(.5000)</u> | <u>(.7651)</u> | <u>(.5894)</u> | <u>(391.1440)</u> |

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

| No. | Brought Forward | <u>Proposed Adjustments (1)</u> | | | | Balance Forward |
|------------|------------------------|----------------------------------------|---------------------|---------------------|---------------------|------------------------|
| | | <u>#1751</u> | <u>#1776</u> | <u>#7001</u> | <u>#7004</u> | |
| 101 | (89.0160) | .3577 | ..... | ..... | ..... | (88.6583) |
| 102 | (12.1603) | ..... | 1.7467 | (.2000) | (.2724) | (10.8860) |
| 103 | (46.3864) | ..... | ..... | ..... | 5.3472 | (41.0392) |
| 111 | (12.5695) | .2999 | .5000 | ..... | ..... | (11.7696) |
| 112 | (12.7336) | ..... | (1.0000) | ..... | ..... | (13.7336) |
| 113 | (16.6976) | ..... | ..... | ..... | (1.3219) | (18.0195) |
| 130 | (81.3938) | (.3577) | (.7467) | ..... | ..... | (82.4982) |
| 254 | (60.6753) | (1.3904) | (.5000) | ..... | (.0811) | (62.6468) |
| 255 | (11.8385) | (.0627) | ..... | ..... | ..... | (11.9012) |
| 300 | <u>(47.6730)</u> | ..... | ..... | ..... | <u>(5.2337)</u> | <u>(52.9067)</u> |
| Total | <u>(391.1440)</u> | <u>(1.1532)</u> | <u>.0000</u> | <u>(.2000)</u> | <u>(1.5619)</u> | <u>(394.0591)</u> |

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

| <u>No. Program</u> | <u>Brought Forward</u> | <u>Proposed Adjustments (1)</u> | | <u>Total</u> |
|----------------------------------|------------------------|---------------------------------|-----------------|-------------------|
| | | <u>#7006</u> | <u>#7023</u> | |
| 101 Basic K-3 | (88.6583) | ..... | (1.0000) | (89.6583) |
| 102 Basic 4-8 | (10.8860) | ..... | ..... | (10.8860) |
| 103 Basic 9-12 | (41.0392) | (.3583) | ..... | (41.3975) |
| 111 Basic K-3 with ESE Services | (11.7696) | ..... | ..... | (11.7696) |
| 112 Basic 4-8 with ESE Services | (13.7336) | ..... | ..... | (13.7336) |
| 113 Basic 9-12 with ESE Services | (18.0195) | (.5030) | ..... | (18.5225) |
| 130 ESOL | (82.4982) | ..... | ..... | (82.4982) |
| 254 ESE Support Level 4 | (62.6468) | ..... | ..... | (62.6468) |
| 255 ESE Support Level 5 | (11.9012) | ..... | ..... | (11.9012) |
| 300 Career Education 9-12 | <u>(52.9067)</u> | ..... | ..... | <u>(52.9067)</u> |
| Total | <u>(394.0591)</u> | <u>(.8613)</u> | <u>(1.0000)</u> | <u>(395.9204)</u> |

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and Career Education 9-12, the Orange County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Proposed Net Adjustments (Unweighted FTE)

Findings

Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 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.

Districtwide – Reporting of Bell Schedules

1. [Ref. --] The course schedules for a number of students attending 23 of the 30 schools tested were incorrectly reported. The bell schedules provided for the 23 schools supported varying numbers of instructional minutes per week and did meet the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules were not always reported in agreement with those bell schedules. There were many reasons identified for the discrepancies; however, the conclusions were the same in that the students' schedules were not reported in agreement with their bell schedules. We noted varying differences ranging from a low of 672 CMW to a high of 864 CMW (notwithstanding some differences which exceeded those amounts). Student course schedules, which are necessary for the recalibration process to work appropriately, *(Finding Continues on Next Page)*

Findings

Districtwide - Reporting of School Bell Schedules (Continued)

should reflect the correct number of instructional minutes according to the individual schools' bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this erroneous reporting did not affect their ultimate funding level. As such, we are presenting this disclosure Finding with no proposed adjustments.

The course schedules for part-time or half-day prekindergarten (PK) programs were also incorrectly reported. However, for these particular PK Programs, the overall reported FTE was overstated and affected their funding level. The effect of these Programs are noted and proposed for adjustment in the respective school-level Findings. (See Findings 16 [Ref. 6506], 25 [9001], 85 [Ref. 80102], 87 [83101], 90 [Ref. 87101], 94 [Ref. 94101], 96 [Ref. 99101], 106 [Ref. 102103], 121 [Ref. 146101], and 157 [Ref. 175101].)

.0000

Districtwide – Attendance Record keeping

2. [Ref. --] Our examination of each school's attendance procedures disclosed that 18 of the 30 schools tested had exceptions regarding the record keeping documentation to support student attendance. Generally, student attendance was to be taken by the teachers of record and input daily into each school's electronic attendance record keeping system, which was then uploaded daily into the District's official student attendance system (SMS). However, we noted that 18 schools had one or more of the following attendance record keeping exceptions:

- Two schools did not have written policies and procedures for student attendance record keeping (No. 0185 and No. 0204).
- Records at 10 schools did not evidence that the teachers' attendance taking was properly monitored as exception reports, which would indicate if teachers failed to submit attendance, were not available for the October 2014 and February 2015 reporting survey periods (Nos. 0074, 0185, 0204, 0701, 0801, 1021, 1061, 1461, 1751, and 1776).
- One school's sign-in and sign-out logs were not retained to support changes to the students' attendance records (No. 0671).
- Records at 1 school did not demonstrate that period-by-period attendance was taken for high school-level students (No. 0120).

Findings

Districtwide – Attendance Record keeping (Continued)

- Daily logs at 2 schools did not include sufficient information to ascertain when and by whom attendance data was recorded, changed, or deleted (No. 0185 and 0204).
- Manual attendance records (also including substitute teacher’s manual records) at 8 schools were either not retained or were not signed by the teacher of record validating and attesting to the accuracy and completeness of attendance for the students in question (Nos. 0065, 0163, 0172, 0991, 1511, 1662, 1751, and 1776).

Since we were able to verify the attendance of the students tested in 15 of the 18 schools for at least 1 day of the reporting survey period, we present this disclosure Finding with no proposed adjustment for these 15 schools. However, we were unable to otherwise verify the attendance of the students for the remaining 3 schools and these 3 schools are specifically cited in other Findings. (See Findings 32 [Ref. 16301], 34 [Ref. 17203], and 70 [Ref. 99103].)

.0000

Hospital and Homebound Program (#0011)

3. [Ref. 1171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades Integrated Curriculum and ESE, but taught courses that required certification in Math. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. Since the student is cited in Finding 7 (Ref. 1104), we present this disclosure Finding with no proposed adjustment.

.0000

4. [Ref. 1101] One English Language Learner (ELL) student in our ESOL test was placed into the Hospital and Homebound Program during the February 2015 reporting survey period; therefore, the student should have been reported in Program No. 255 (ESE Support Level 5) in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

| | | |
|-------------------------|--------------|-------|
| 103 Basic 9-12 | (.0804) | |
| 130 ESOL | (.0402) | |
| 255 ESE Support Level 5 | <u>.1206</u> | .0000 |

Findings

Hospital and Homebound Program (#0011) (Continued)

5. [Ref. 1102] Eight ESE students (seven students were in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) who were enrolled in the Post High School Transition Class and whose schedules consisted entirely of Career Experience had exceptions noted regarding their timecards. Specifically, the timecards for six students were not available at the time of our examination and could not be subsequently located and two students were reported for more time than was supported by their timecards and the timecard for one of these two students was not signed by the student’s supervisor. We propose the following adjustment:

| | | |
|-----------------------------------|-----------------|----------|
| 113 Grades 9-12 with ESE Services | (3.8290) | |
| 254 ESE Support Level 4 | <u>(1.0000)</u> | (4.8290) |

6. [Ref. 1103] The enrollment for three ESE students in our Basic with ESE Services test reported for telecourses could not be verified as school records did not demonstrate that the students were enrolled. We propose the following adjustment:

| | | |
|-----------------------------------|----------------|---------|
| 112 Grades 4-8 with ESE Services | (.1454) | |
| 113 Grades 9-12 with ESE Services | <u>(.2820)</u> | (.4274) |

7. [Ref. 1104] Six ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5). Five students’ *Matrix of Services* forms included 13 Special Consideration points designated for students receiving one-on-one instruction; however, the students were enrolled in telecourses and were not receiving one-on-one instruction. Additionally, School records did not evidence that the students were enrolled for a number of courses. The homebound instructor’s contact log for the remaining student was not available at the time of our examination and could not be subsequently located to support the reported instructional time. We propose the following adjustment:

| | | |
|-----------------------------------|-----------------|---------|
| 112 Grades 4-8 with ESE Services | .2168 | |
| 113 Grades 9-12 with ESE Services | 2.0937 | |
| 255 ESE Support Level 5 | <u>(2.9748)</u> | (.6643) |

Findings

Hospital and Homebound Program (#0011) (Continued)

8. [Ref. 1105] The instructional time reported for 12 ESE students enrolled in the Hospital and Homebound Program was incorrectly reported. Specifically, the homebound instructors' contact logs for 3 students were not available at the time of our examination and could not be subsequently located, 7 students were reported for more homebound instruction than was provided, and 2 students did not receive homebound services during the February 2015 reporting survey period. We propose the following adjustment:

| | | |
|-------------------------|---------|---------|
| 255 ESE Support Level 5 | (.4237) | (.4237) |
|-------------------------|---------|---------|

9. [Ref. 1172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Physics. 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 | .0727 | |
| 255 ESE Support Level 5 | (.0727) | .0000 |

10. [Ref. 1173] One teacher was not properly certified and was not approved by the School Board until November 11, 2014, which was after the October 2014 reporting survey period. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|-------------------------|---------|-----------------|
| 101 Basic K-3 | .0504 | |
| 255 ESE Support Level 5 | (.0504) | .0000 |
| | | <u>(6.3444)</u> |

UCP Charter School (#0065)

11. [Ref. 6501] The *Matrix of Services* form for one ESE student incorrectly included 16 Special Consideration points for which the student was not eligible. Three points were designated for PK students who earned less than .5000 FTE; however, the student earned .5000 FTE. The remaining 13 points were designated for PK students with disabilities being served in the home or hospital on a one-on-one basis but the student was receiving on-campus instruction. We propose the following adjustment:

| | | |
|----------------------------------|---------|-------|
| 111 Grades K-3 with ESE Services | .4259 | |
| 255 ESE Support Level 5 | (.4259) | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

UCP Charter School (#0065) (Continued)

12. [Ref. 6502] One ESE student was not in attendance during the February 2015 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

| | | |
|-------------------------|---------|---------|
| 254 ESE Support Level 4 | (.1501) | (.1501) |
|-------------------------|---------|---------|

13. [Ref. 6503] The *Matrix of Services* form for one ESE student was not completed until after the October 2014 reporting survey period. We propose the following adjustment:

| | | |
|----------------------------------|---------|-------|
| 111 Grades K-3 with ESE Services | .4999 | |
| 254 ESE Support Level 4 | (.4999) | .0000 |

14. [Ref. 6504] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new *Individual Family Support Plan (IFSP)* was prepared. We propose the following adjustment:

| | | |
|----------------------------------|---------|-------|
| 111 Grades K-3 with ESE Services | .1501 | |
| 254 ESE Support Level 4 | (.1501) | .0000 |

15. [Ref. 6506] The instructional time for two part-time PK ESE students was reported incorrectly. One student was scheduled to receive 1,020 CMW of instruction (or .4250 FTE) in both the October 2014 (in Program No. 254 [ESE Support Level 4]) and February 2015 (in Program No. 255 [ESE Support Level 5]) reporting survey periods but was reported for 1,860 CMW (or .6199 FTE as recalibrated) in the October 2014 reporting survey period and 1,140 CMW (or .3801 FTE as recalibrated) in the February 2015 reporting survey period. The other student (in Program No. 254 [ESE Support Level 4]) was scheduled to receive 360 CMW (or .1500 FTE) of instruction but was reported for 720 CMW (or .3001 FTE as recalibrated). We propose the following adjustment:

| | | |
|-------------------------|---------|---------|
| 254 ESE Support Level 4 | (.3450) | |
| 255 ESE Support Level 5 | .0449 | (.3001) |

16. [Ref. 6507] The files for three ELL students did not contain *ELL Student Plans* covering the reporting survey periods. We also noted that ELL Committees were not convened by October 1 to consider two of the students' continued ESOL placements beyond 3 years from the students' Date Entered United States School (DEUSS). We propose the following adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | 1.8108 | |
| 130 ESOL | (1.8108) | .0000 |

Findings

UCP Charter School (#0065) (Continued)

17. [Ref. 6571] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Governing Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status until November 25, 2014, which was after the October 2014 reporting survey period, and 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:

| | | |
|---------------|---------|----------------|
| 101 Basic K-3 | .9054 | |
| 130 ESOL | (.9054) | .0000 |
| | | <u>(.4502)</u> |

Workforce Advantage Academy Charter School (#0074)

18. [Ref. 7402] The *Individual Educational Plan (IEP)* for one ESE student was not signed by those who participated in the development of the student's *IEP*. We propose the following adjustment:

| | | |
|-----------------------------------|---------|-------|
| 103 Basic 9-12 | .5000 | |
| 113 Grades 9-12 with ESE Services | (.5000) | .0000 |

19. [Ref. 7403] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

| | | |
|----------------|---------|-------|
| 103 Basic 9-12 | .1141 | |
| 130 ESOL | (.1141) | .0000 |

20. [Ref. 7404] One Career Education 9-12 student who participated in on-the-job training (OJT) (also cited in Finding 21 [Ref. 7405] in the October 2014 reporting survey period) withdrew from school on February 1, 2015; therefore, the student should not have been reported in the February 2015 reporting survey period. We propose the following adjustment:

| | | |
|---------------------------|---------|---------|
| 103 Basic 9-12 | (.2578) | |
| 300 Career Education 9-12 | (.2422) | (.5000) |

Findings

Workforce Advantage Academy Charter School (#0074) (Continued)

21. [Ref. 7405] The total number of CMW reported for 86 Career Education 9-12 students who participated in OJT was not properly supported. The students' schedules reflected 16 hours per week of on-campus instruction and an additional 16 hours was to be provided by taking two courses (Business Internship [course No. 8216130] and Business Cooperative Education [course No. 8200410]), which required the 16 hours to be documented by work time and class attendance; however, there was no documentation to support either the work time (a timecard signed by the students' employers) or attendance in a class (an attendance record completed by the teacher of record). Consequently, that portion of each students' schedule was not supported for FEFP funding. We propose the following adjustment:

| | | |
|---------------------------|------------------|------------------|
| 300 Career Education 9-12 | <u>(41.1637)</u> | <u>(41.1637)</u> |
| | | <u>(41.6637)</u> |

UCP East Charter School (#0090)

22. [Ref. 9001] The number of CMW was incorrectly reported for one PK ESE student in our ESE Support Levels 4 and 5 test. The student's schedule was not adjusted for the instructional minutes in pull-out programs (Speech Impaired, Language Impaired, and Occupational and Physical Therapy) resulting in the instructional minutes in pull-out programs being reported twice. We propose the following audit adjustment:

| | | |
|----------------------------------|----------------|---------|
| 111 Grades K-3 with ESE Services | <u>(.0251)</u> | (.0251) |
|----------------------------------|----------------|---------|

23. [Ref. 9002] The file for one ELL student did not contain an *ELL Student Plan* or evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 101 Basic K-3 | .8960 | |
| 130 ESOL | <u>(.8960)</u> | .0000 |

24. [Ref. 9003] An ELL Committee was not convened and the English language proficiency was not assessed within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the students DEUSS. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 101 Basic K-3 | .4527 | |
| 130 ESOL | <u>(.4527)</u> | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

UCP East Charter School (#0090) (Continued)

25. [Ref. 9004] The *Matrix of Services* forms for two ESE students (who earned .5000 FTE) incorrectly included three Special Consideration points that were designated for PK students who earned less than .5000 FTE during an FTE reporting survey period. We propose the following adjustment:

| | | |
|----------------------------------|----------------|-------|
| 111 Grades K-3 with ESE Services | .5167 | |
| 254 ESE Support Level 4 | <u>(.5167)</u> | .0000 |

26. [Ref. 9005] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

| | | |
|----------------------------------|----------------|-------|
| 111 Grades K-3 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | (.5000) | |
| 254 ESE Support Level 4 | .5001 | |
| 255 ESE Support Level 5 | <u>(.5001)</u> | .0000 |

27. [Ref. 9006] School records did not evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new *IEP* was prepared. We propose the following adjustment:

| | | |
|----------------------------------|----------------|-------|
| 111 Grades K-3 with ESE Services | .4999 | |
| 254 ESE Support Level 4 | <u>(.4999)</u> | .0000 |

28. [Ref. 9007] One ESE student in our ESE Support Levels 4 and 5 test was incorrectly reported in Program No. 101 (Basic K-3) in the February 2015 reporting survey period. The student had been properly documented as an Individuals with Disabilities Educational Act (IDEA) student with a valid *IEP*; therefore, the student should have been reported in Program No. 111 (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 |

29. [Ref. 9071] One teacher who taught ELL students was not properly certified to teach ELL students and was not approved by the Charter School Governing Board to teach such students out of field until January 8, 2015, which was after the October 2014 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status until November 25, 2014, which was after the October 2014 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

UCP East Charter School (#0090) (Continued)

| | | |
|---------------|----------------|----------------|
| 101 Basic K-3 | .5282 | |
| 130 ESOL | <u>(.5282)</u> | <u>.0000</u> |
| | | <u>(.0251)</u> |

Aloma High Charter School (#0120)

30. [Ref. 12001/03] A total of 681 students (Ref. 12003) (including 12 students in our Basic test, 8 students in our Basic with ESE Services test, and 9 students in our ESOL test) were only provided 1,200 CMW of instruction during the 180-day school year but were reported for 1,500 CMW of instruction for FEFP funding. School management indicated that the School operated on a “multiple-session calendar” for 205 instructional days that, at 4 hours per session for 5 days per week (i.e., a 20-hour instructional week), equated to 820 hours of annual instruction for the school year. School management further stated that they offered three sessions daily (i.e., multiple sessions) where the students could choose to attend either the morning, afternoon, or evening sessions. The School calendar for the 2014-15 school year consisted of 180 days from the District’s calendar and 25 days of instruction beyond the last day of the regular 180-day school year for a total of 205 instructional days reported for the 2014-15 school year.

School Management contends that the multiple sessions meets the definition of a “double-session” and that the 820 hours of instruction meets the equivalency of full-time and is afforded full-time FTE funding. However, Section 1011.62(1)(f)3., Florida Statutes, states, in part, that funding for instruction beyond the regular 180-day school year shall be provided through the supplemental academic instruction categorical fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating. Consequently, we concluded that, based on a 180-day term, the 20-hour instructional week equates to only 720 instructional hours. The School reported these 681 students for 506.5700 FTE as recalibrated; however, based on the reduced instructional time, these students should have been reported for 412.4725 FTE, resulting in approximately 94.0975 FTE over-reported.

An ELL Committee for one student (Ref. 12001) who was enrolled in the ESOL Program 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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Aloma High Charter School (#0120) (Continued)

We propose the following adjustments:

| | | |
|-----------------------------------|-----------------|----------------------|
| <u>Ref. 12001</u> | | |
| 103 Basic 9-12 | .4000 | |
| 130 ESOL | <u>(.4000)</u> | .0000 |
| | | |
| <u>Ref. 12003</u> | | |
| 103 Basic 9-12 | (71.8514) | |
| 113 Grades 9-12 with ESE Services | (19.2201) | |
| 130 ESOL | (1.6499) | |
| 300 Career Education 9-12 | <u>(1.3761)</u> | <u>(94.0975)</u> |
| | | <u>(94.0975)</u> |

Aspire Academy Charter School (#0163)

31. [Ref. 16371/72] Two teachers who taught ELL students were not properly certified to teach ELL students and were not approved by the Charter School Governing Board to teach such students out of field until April 2, 2015, which was after the October 2014 and February 2015 reporting survey periods. We also noted that the students' parents were not notified of the teachers' out-of-field status until November 25, 2014, which was after the October 2014 reporting survey period. Since the students are cited in Finding 32 (Ref. 16301), we present this disclosure Finding with no proposed adjustment.

.0000

32. [Ref. 16301] The attendance for the students in Grades K-5 (4 students were in our Basic test, 3 students were in our Basic with ESE Services test, 2 students were in our ESOL test, and 20 students were in our ESE Support Levels 4 and 5 test) was not adequately supported. The source attendance records for students in Grades 1-5 were not retained. School management stated that the source attendance records had been discarded at the end of the 2014-15 school year. Additionally, we noted that the source attendance records for the kindergarten students were available; however, the records were not signed by the individual teachers of record validating the attendance activity noted in those records.

We also noted the following for two ELL students enrolled in the ESOL Program and one ESE student: one ELL student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date, and an ELL committee was *(Finding Continues on Next Page)*

Findings

Aspire Academy Charter School (#0163) (Continued)

not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years of the student’s DEUSS and we noted that the student was subsequently assessed as a Fluent English Speaker (FES) on December 8, 2014, although the student’s reading and writing proficiencies were not assessed; the file for the other ELL student was not available at the time of our examination and could not be subsequently located, and the ESE student was not reported in accordance with the student’s *Matrix of Services* form.

We propose the following adjustment:

| | | | |
|-----|------------------------------|-----------------|-------------------|
| 101 | Basic K-3 | (42.0631) | |
| 102 | Basic 4-8 | (18.5699) | |
| 111 | Grades K-3 with ESE Services | (16.9987) | |
| 112 | Grades 4-8 with ESE Services | (8.0002) | |
| 130 | ESOL | (1.6612) | |
| 254 | ESE Support Level 4 | (20.4995) | |
| 255 | ESE Support Level 5 | <u>(1.0000)</u> | <u>(108.7926)</u> |

(108.7926)

Montessori of Winter Garden Charter School (#0172)

33. [Ref. 17271/72] Two teachers taught ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Governing Board to teach such students out of field until December 16, 2014, which was after the October 2014 reporting survey period. We also noted that the students’ parents were not notified of the teachers’ out-of-field status until December 1, 2014, which was after the October 2014 reporting survey period. Since the students are cited in Finding 34 (Ref. 17203), we present this disclosure Finding with no proposed adjustment.

.0000

34. [Ref. 17201/03] The attendance for 205 students (Ref. 17203) in grades K-5 (including 11 students in our Basic test, 2 students in our Basic with ESE Services test, and 5 students in our ESOL test) for the 2014-15 school year was not adequately supported. The source attendance records supporting the students’ daily attendance were not retained. School management stated that the source attendance records were discarded at the end of the 2014-15 school year. We were provided attendance logs that were reports based on what was recorded by the School’s administrative assistant and not the attendance activity as taken by the teachers of record. The source records were missing for all the classes reported in the October 2014 reporting survey period (102.6450 FTE) *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Montessori of Winter Garden Charter School (#0172) (Continued)

and for two teachers' classes in the February 2015 reporting survey period (17.5000 FTE). Consequently, the attendance was not validated for those students.

One of the ELL students (Ref. 17201) was incorrectly reported in the ESOL Program in the February 2015 reporting survey period. The student was exited from the ESOL Program on October 13, 2014, and should have been reported in the Basic Program.

We propose the following adjustments:

| | | |
|----------------------------------|-----------------|-------------------|
| <u>Ref. 17201</u> | | |
| 101 Basic K-3 | .4154 | |
| 130 ESOL | <u>(.4154)</u> | .0000 |
| | | |
| <u>Ref. 17203</u> | | |
| 101 Basic K-3 | (84.0581) | |
| 102 Basic 4-8 | (16.2074) | |
| 111 Grades K-3 with ESE Services | (9.5089) | |
| 112 Grades 4-8 with ESE Services | (4.9704) | |
| 130 ESOL | <u>(5.4002)</u> | <u>(120.1450)</u> |
| | | <u>(120.1450)</u> |

Renaissance Charter School at Chickasaw Trail (#0185)

35. [Ref. 18501] ELL Committees for four ELL students enrolled in the ESOL Program were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 1.6304 | |
| 102 Basic 4-8 | 1.5028 | |
| 130 ESOL | <u>(3.1332)</u> | .0000 |

36. [Ref. 18502] The parent notification letter for one ELL student was not dated and we could not otherwise determine whether the notification was timely made (i.e., prior to the reporting survey period). We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .7044 | |
| 130 ESOL | <u>(.7044)</u> | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Chickasaw Trail (#0185) (Continued)

37. [Ref. 18503] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .3524 | |
| 130 ESOL | <u>(.3524)</u> | .0000 |

38. [Ref. 18571/72/74/75/76/77] Six teachers who taught ELL students were not properly certified to teach ELL students and were not approved by the Charter School Governing Board to teach such students out of field until December 4, 2014, which was after the October 2014 reporting survey period. We also noted that the students' parents were not notified of the teachers' out-of-field status until November 25, 2014, which was after the October 2014 reporting survey period. We propose the following adjustments:

| | | |
|-------------------|----------------|-------|
| <u>Ref. 18571</u> | | |
| 101 Basic K-3 | .2168 | |
| 130 ESOL | <u>(.2168)</u> | .0000 |

| | | |
|-------------------|-----------------|-------|
| <u>Ref. 18572</u> | | |
| 101 Basic K-3 | 1.4640 | |
| 130 ESOL | <u>(1.4640)</u> | .0000 |

| | | |
|-------------------|----------------|-------|
| <u>Ref. 18574</u> | | |
| 101 Basic K-3 | .6023 | |
| 130 ESOL | <u>(.6023)</u> | .0000 |

| | | |
|-------------------|----------------|-------|
| <u>Ref. 18575</u> | | |
| 102 Basic 4-8 | .7188 | |
| 130 ESOL | <u>(.7188)</u> | .0000 |

| | | |
|-------------------|-----------------|-------|
| <u>Ref. 18576</u> | | |
| 101 Basic K-3 | 1.2822 | |
| 130 ESOL | <u>(1.2822)</u> | .0000 |

| | | |
|-------------------|-----------------|-------|
| <u>Ref. 18577</u> | | |
| 101 Basic K-3 | 1.3008 | |
| 130 ESOL | <u>(1.3008)</u> | .0000 |

39. [Ref. 18573] One teacher who taught ELL students was not properly certified to teach ELL students and was not approved by the Charter School Governing Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Chickasaw Trail (#0185) (Continued)

| | | |
|---------------|-----------------|--------------|
| 101 Basic K-3 | 1.9638 | |
| 130 ESOL | <u>(1.9638)</u> | .0000 |
| | | <u>.0000</u> |

Renaissance Charter School at Hunters Creek (#0204)

40. [Ref. 20402] An ELL Committee was not convened within 30 school days prior to one ELL student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 101 Basic K-3 | .4103 | |
| 130 ESOL | <u>(.4103)</u> | .0000 |

41. [Ref. 20403] The *ELL Student Plans* for ten ELL students were incomplete. The student class schedules supporting the classes to employ ESOL strategies were not printed and attached to the *Plans* until February 10, 2015, which was after the October 2014 reporting survey period. We propose the following adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 3.8419 | |
| 102 Basic 4-8 | .3990 | |
| 130 ESOL | <u>(4.2409)</u> | .0000 |

42. [Ref. 20404] ELL Committees were not convened for six ELL students by October 1 (three students) or within 30 school days of the students’ DEUSS anniversary dates (three students) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted additional exceptions for four of the students. Specifically, the files for two students did not contain parental notifications of the students’ ESOL placements and one of these two students’ files did not contain the student’s *ELL Student Plan*. Also, the English language proficiencies of two other students were not assessed within 30 school days prior to the students’ DEUSS and the file for one of these two students did not contain either a parental notification of the student’s ESOL placement or an *ELL Student Plan*. We propose the following adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 2.0315 | |
| 102 Basic 4-8 | 1.8297 | |
| 130 ESOL | <u>(3.8612)</u> | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Hunters Creek (#0204) (Continued)

43. [Ref. 20405] The parents of one ELL student were not notified of their child's placement in the ESOL Program until October 29, 2014, which was after the October 2014 reporting survey period. We propose the following adjustment:

| | | |
|---------------|---------|-------|
| 101 Basic K-3 | .4518 | |
| 130 ESOL | (.4518) | .0000 |

44. [Ref. 20406] The files for four ELL students did not contain adequate documentation to support the students' ESOL placements. The *ELL Student Plans* (three students) and parental notification of ESOL placement (one student and one of the three students) were not in the students' files. We propose the following adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | 3.3422 | |
| 130 ESOL | (3.3422) | .0000 |

45. [Ref. 20471/73/75/76/77] Five teachers who taught ELL students were not properly certified to teach ELL students and were not approved by the Charter School Governing Board to teach such students out of field until January 16, 2015, which was after the October 2014 reporting survey period. We also noted that the students' parents were not notified of the teachers' out-of-field status until November 25, 2014, which was after the October 2014 reporting survey period. We propose the following adjustments:

| | | |
|-------------------|----------|-------|
| <u>Ref. 20471</u> | | |
| 102 Basic 4-8 | 1.1420 | |
| 130 ESOL | (1.1420) | .0000 |

| | | |
|-------------------|---------|-------|
| <u>Ref. 20473</u> | | |
| 101 Basic K-3 | .8067 | |
| 130 ESOL | (.8067) | .0000 |

| | | |
|-------------------|---------|-------|
| <u>Ref. 20475</u> | | |
| 101 Basic K-3 | .5150 | |
| 130 ESOL | (.5150) | .0000 |

| | | |
|-------------------|----------|-------|
| <u>Ref. 20476</u> | | |
| 101 Basic K-3 | 1.6765 | |
| 130 ESOL | (1.6765) | .0000 |

| | | |
|-------------------|---------|-------|
| <u>Ref. 20477</u> | | |
| 101 Basic K-3 | .9392 | |
| 130 ESOL | (.9392) | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Hunters Creek (#0204) (Continued)

46. [Ref. 20472/74] Two teachers who taught ELL students were not properly certified to teach ELL students and were not approved by the Charter School Governing Board to teach such students out of field. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

| | | |
|-------------------|-----------------|--------------|
| <u>Ref. 20472</u> | | |
| 102 Basic 4-8 | .6347 | |
| 130 ESOL | <u>(.6347)</u> | .0000 |
| | | |
| <u>Ref. 20474</u> | | |
| 101 Basic K-3 | 2.3175 | |
| 130 ESOL | <u>(2.3175)</u> | .0000 |
| | | <u>.0000</u> |

Maynard Evans High School (#0671)

47. [Ref. 67101] ELL Committees were not convened within 30 school days prior to seven ELL students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

| | | |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 4.4052 | |
| 130 ESOL | <u>(4.4052)</u> | .0000 |

48. [Ref. 67102] One ELL student was beyond the 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|----------------|----------------|-------|
| 103 Basic 9-12 | .3589 | |
| 130 ESOL | <u>(.3589)</u> | .0000 |

49. [Ref. 67103] The *IEP* for one ESE student was missing the signature page; consequently, the *IEP* was not valid during the October 2014 reporting survey period. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Catalina Elementary School (#0701)

50. [Ref. 70101] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .4547 | |
| 130 ESOL | (.4547) | .0000 |

51. [Ref. 70102] The *IEPs* for four ESE students (one student was in our Basic with ESE Services test and three students were in our ESE Support Levels 4 and 5 test) were missing the signature pages; consequently, the *IEPs* were not valid. We also noted that the *Matrix of Services* form for one of the four students was prepared after the October 2014 reporting survey period. We propose the following adjustment:

| | | |
|----------------------------------|----------|-------|
| 101 Basic K-3 | 1.0001 | |
| 102 Basic 4-8 | 1.7938 | |
| 112 Grades 4-8 with ESE Services | (.9451) | |
| 254 ESE Support Level 4 | (1.8488) | .0000 |

52. [Ref. 70103] The *Matrix of Services* form for one student was not dated and another student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

| | | |
|----------------------------------|----------|-------|
| 111 Grades K-3 with ESE Services | 1.4999 | |
| 254 ESE Support Level 4 | (1.4999) | .0000 |

53. [Ref. 70104] The *IEP* and *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

| | | |
|-------------------------|---------|-------|
| 101 Basic K-3 | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |

54. [Ref. 70106] The *Matrix of Services* forms for two ESE students were prepared after the October 2014 reporting survey period. We propose the following adjustment:

| | | |
|----------------------------------|----------|-------|
| 111 Grades K-3 with ESE Services | .5001 | |
| 112 Grades 4-8 with ESE Services | .5001 | |
| 254 ESE Support Level 4 | (1.0002) | .0000 |

Findings

Catalina Elementary School (#0701) (Continued)

55. [Ref. 70171] One teacher who taught ELL students was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until June 9, 2015, which was after the October 2014 and February 2015 reporting survey periods. We also noted that the students' parents were not notified of the teacher's out-of-field status until October 18, 2014, which was after the October 2014 reporting survey period. We propose the following adjustment:

| | | |
|---------------|-----------------|-------|
| 102 Basic 4-8 | 1.3640 | |
| 130 ESOL | <u>(1.3640)</u> | .0000 |

56. [Ref. 70172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and Sociology, but taught courses that required certification in Physical Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|-------------------------|----------------|--------------|
| 101 Basic K-3 | .1980 | |
| 102 Basic 4-8 | .0737 | |
| 254 ESE Support Level 4 | <u>(.2717)</u> | .0000 |
| | | <u>.0000</u> |

Durrance Elementary School (#0801)

57. [Ref. 80102/05] The instructional time was incorrectly reported for eight PK students (Ref. 80102) (one student was in our Basic with ESE Services test and seven students were in our ESE Support Levels 4 and 5 test) who were enrolled in a half-day ESE Program. In self-contained classes, the students received 900 CMW if they attended the morning session and 915 CMW if they attended the afternoon session. We determined that the students were pulled out from their self-contained classes to receive therapy and physical education classes; however, the self-contained instructional time was not reduced by the minutes of the pull-out classes.

One of the seven students (Ref. 80105) withdrew from school prior to the October 2014 reporting survey period and should not have been reported for FEP funding.

We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Durrance Elementary School (#0801) (Continued)

| | | |
|----------------------------------|----------------|----------------|
| <u>Ref. 80102</u> | | |
| 111 Grades K-3 with ESE Services | (.0546) | |
| 254 ESE Support Level 4 | <u>(.4621)</u> | (.5167) |
| | | |
| <u>Ref. 80105</u> | | |
| 254 ESE Support Level 4 | <u>(.3813)</u> | <u>(.3813)</u> |
| | | <u>(.8980)</u> |

Chickasaw Elementary School (#0831)

58. [Ref. 83101] The instructional time was incorrectly reported for seven PK students in our ESE Support Levels 4 and 5 test who were enrolled in a half-day ESE Program. In self-contained classes, the students received 810 CMW if they attended the morning session and 750 CMW if they attended the afternoon session. We determined that the students were pulled out from their self-contained classes to receive speech therapy; however, the self-contained instructional time was not reduced by the minutes of the pull-out class. Accordingly, we propose the following adjustment:

| | | |
|-------------------------|----------------|---------|
| 254 ESE Support Level 4 | <u>(.2759)</u> | (.2759) |
|-------------------------|----------------|---------|

59. [Ref. 83102] One ESE student was incorrectly reported in Program No. 101 (Basic K-3) in the October 2014 reporting survey period. The student had a valid *IEP* and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

| | | |
|----------------------------------|--------------|-------|
| 101 Basic K-3 | (.4612) | |
| 111 Grades K-3 with ESE Services | <u>.4612</u> | .0000 |

60. [Ref. 83104] Two ELL students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS and ELL Committees were not convened by October 1 (one student) 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 the students' DEUSS. We propose the following adjustment:

| | | |
|---------------|-----------------|----------------|
| 102 Basic 4-8 | 1.5922 | |
| 130 ESOL | <u>(1.5922)</u> | <u>.0000</u> |
| | | <u>(.2759)</u> |

Findings

Bonneville Elementary School (#0871)

61. [Ref. 87101] The instructional time was incorrectly reported for ten PK students in our ESE Support Levels 4 and 5 test who were enrolled in a half-day ESE Program. In self-contained classes, the students received 825 CMW if they attended the morning session and 765 CMW if they attended the afternoon session. We determined that the students were pulled out from their self-contained classes to receive therapy and physical education classes; however, the self-contained instructional time was not reduced by the minutes of the pull-out classes. Accordingly, we propose the following adjustment:

| | | |
|----------------------------------|------------------|---------|
| 111 Grades K-3 with ESE Services | (.0753) | |
| 254 ESE Support Level 4 | (<u>.5254</u>) | (.6007) |

62. [Ref. 87102] The *ELL Student Plan* for one ELL student was not reviewed and updated for the 2014-15 school year. We propose the following adjustment:

| | | |
|---------------|------------------|-------|
| 101 Basic K-3 | .4248 | |
| 130 ESOL | (<u>.4248</u>) | .0000 |

63. [Ref. 87103] An ELL Committee was not convened within 30 school days prior to one student’s DEUSS anniversary date to consider that student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

| | | |
|---------------|------------------|-------|
| 102 Basic 4-8 | .8496 | |
| 130 ESOL | (<u>.8496</u>) | .0000 |

64. [Ref. 87104] The file for one ELL student did not contain an English language proficiency assessment upon the student’s initial ESOL placement. We propose the following adjustment:

| | | |
|---------------|------------------|----------------|
| 102 Basic 4-8 | .4248 | |
| 130 ESOL | (<u>.4248</u>) | .0000 |
| | | <u>(.6007)</u> |

Clarcona Elementary School (#0941)

65. [Ref. 94101] The instructional time was incorrectly reported for 13 PK students (1 student was in our Basic with ESE Services test and 12 students were in our ESE Support Levels 4 and 5 test) who were enrolled in a half-day ESE Program. In self-contained classes, the students received 675 CMW if they attended the morning session and
(Finding Continues on Next Page.)

Findings

Clarcona Elementary School (#0941) (Continued)

690 CMW if they attended the afternoon session. We determined that the students were pulled out from their self-contained classes to receive therapy and physical education classes; however, the self-contained instructional time was not reduced by the minutes of the pull-out classes. Accordingly, we propose the following adjustment:

| | | |
|----------------------------------|----------------|---------|
| 111 Grades K-3 with ESE Services | (.1759) | |
| 254 ESE Support Level 4 | <u>(.7040)</u> | (.8799) |

66. [Ref. 94102] Three ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---------------|-----------------|-------|
| 102 Basic 4-8 | 1.3551 | |
| 130 ESOL | <u>(1.3551)</u> | .0000 |

67. [Ref. 94103] The instructional time for one ESE student receiving both on-campus instruction and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the student’s on-campus instruction. The student’s on-campus portion of the schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

| | | |
|----------------------------------|----------------|-------|
| 112 Grades 4-8 with ESE Services | .6106 | |
| 255 ESE Support Level 5 | <u>(.6106)</u> | .0000 |

68. [Ref. 94171] One teacher taught Primary Language Arts classes that included ELL students and was properly approved by the School Board to teach ELL students out of field but had earned only 60 of the 300 in-service training points in ESOL strategies as 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 | .7456 | |
| 130 ESOL | <u>(.7456)</u> | <u>.0000</u> |
| | | (.8799) |

Clay Springs Elementary School (#0991)

69. [Ref. 99171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in PK with Primary Education, Elementary Education, ESOL, and ESE but taught a course which required certification in Speech Language Impairment or licensure as a Speech Therapist. *(Finding Continues on Next Page)*

Findings

Clay Springs Elementary School (#0991) (Continued)

We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the students are cited in Finding 73 (Ref. 99101), we present this disclosure Finding with no proposed adjustment.

.0000

70. [Ref. 99101/03] The attendance was not adequately supported for 19 PK students (Ref. 99103) (including 16 students in our ESE Support Levels 4 and 5 test in the October 2014 and February 2015 reporting survey periods). The source attendance records supporting the students’ daily attendance were not retained for these students. We also noted that the instructional time was incorrectly reported for 11 of the 19 students (Ref. 99101) who were enrolled in a half-day ESE Program. In self-contained classes, the students received 690 CMW if they attended the morning session and 750 CMW if they attended the afternoon session. We determined that the students were pulled out from their self-contained classes to receive therapy; however, the self-contained instructional time was not reduced by the minutes of the pull-out therapy. Accordingly, we propose the following adjustments:

| | | |
|-------------------------|-----------------|----------|
| <u>Ref. 99101</u> | | |
| 254 ESE Support Level 4 | <u>(1.0542)</u> | (1.0542) |

| | | |
|----------------------------------|-----------------|----------|
| <u>Ref. 99103</u> | | |
| 111 Grades K-3 with ESE Services | (.8878) | |
| 254 ESE Support Level 4 | <u>(8.4030)</u> | (9.2908) |

71. [Ref. 99102] One student was incorrectly reported in the ESOL Program as the student was exited from the ESOL Program on October 16, 2014. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .4236 | |
| 130 ESOL | <u>(.4236)</u> | .0000 |

(10.3450)

Metrowest Elementary School (#1021)

72. [Ref. 102101] ELL Committees were not convened by October 1 to consider two ELL students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that one of the students was assessed as a FES and a competent English reader and writer prior to the October 2014 reporting survey period and the other student
(Finding Continues on Next Page)

Findings

Metrowest Elementary School (#1021) (Continued)

scored proficient in all areas of the Comprehensive English Language Learning Assessment and was exited from the ESOL Program on June 2, 2014, by the student's previously assigned school. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 101 Basic K-3 | .8344 | |
| 130 ESOL | <u>(.8344)</u> | .0000 |

73. [Ref. 102102] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 101 Basic K-3 | .8344 | |
| 130 ESOL | <u>(.8344)</u> | .0000 |

74. [Ref. 102103] The instructional time was incorrectly reported for 12 PK students (1 student was in our Basic with ESE Services test and 11 were in our ESE Support Levels 4 and 5 test) who were enrolled in a half-day ESE Program. The students received 720 CMW if they attended the morning or afternoon sessions in self-contained classes. We determined that the students were pulled out from their self-contained classes to receive therapy; however, the self-contained instructional time was not reduced by the minutes of the pull-out therapy. Accordingly, we propose the following adjustment:

| | | |
|----------------------------------|----------------|---------|
| 111 Grades K-3 with ESE Services | (.0502) | |
| 254 ESE Support Level 4 | <u>(.3514)</u> | (.4016) |

75. [Ref. 102104] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that the instructional time reported for one of the students who attended a self-contained class was not reduced by the minutes of the student's pull-out therapy. We propose the following adjustment:

| | | |
|----------------------------------|----------------|----------------|
| 111 Grades K-3 with ESE Services | .6504 | |
| 254 ESE Support Level 4 | (.6504) | |
| 255 ESE Support Level 5 | <u>(.0502)</u> | <u>(.0502)</u> |
| | | <u>(.4518)</u> |

Windy Ridge K-8 School (#1061)

76. [Ref. 106101] An ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Windy Ridge K-8 School (#1061) (Continued)

| | | |
|---------------|----------------|-------|
| 101 Basic K-3 | .4447 | |
| 130 ESOL | <u>(.4447)</u> | .0000 |

77. [Ref. 106103] One ELL student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date and an ELL Committee was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .8586 | |
| 130 ESOL | <u>(.8586)</u> | .0000 |

78. [Ref. 106104] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .4300 | |
| 130 ESOL | <u>(.4300)</u> | .0000 |

79. [Ref. 106107] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

| | | |
|-------------------------|----------------|-------|
| 254 ESE Support Level 4 | .4999 | |
| 255 ESE Support Level 5 | <u>(.4999)</u> | .0000 |

80. [Ref. 106108] The *Matrix of Services* form for one ESE student was prepared after the October 2014 reporting survey period had ended. We propose the following adjustment:

| | | |
|----------------------------------|----------------|-------|
| 111 Grades K-3 with ESE Services | .4516 | |
| 254 ESE Support Level 4 | <u>(.4516)</u> | .0000 |

81. [Ref. 106109] The *IEP* for one ESE student was missing the signature page; consequently, the *IEP* was not valid during the February 2015 reporting survey period. We propose the following adjustment:

| | | |
|-------------------------|----------------|-------|
| 102 Basic 4-8 | .5186 | |
| 254 ESE Support Level 4 | <u>(.5186)</u> | .0000 |

Findings

Windy Ridge K-8 School (#1061) (Continued)

82. [Ref. 106171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher held certification in Mentally Handicapped (Ref. 106171) but taught courses which required certification in Elementary Education (Ref. 106171) and the other teacher held certification in Elementary Education (Ref. 106172), but taught courses which required certification in Math (Ref. 106172). We also noted that the parents of students were not notified of the teachers' out-of-field status. We propose the following adjustments:

| | | |
|-------------------------|-----------------|-------|
| <u>Ref. 106171</u> | | |
| 101 Basic K-3 | 3.9782 | |
| 102 Basic 4-8 | .7032 | |
| 254 ESE Support Level 4 | (2.2857) | |
| 255 ESE Support Level 5 | <u>(2.3957)</u> | .0000 |
| <u>Ref. 106172</u> | | |
| 102 Basic 4-8 | .0828 | |
| 130 ESOL | <u>(.0828)</u> | .0000 |

83. [Ref. 106173/74] Two teachers taught classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: the parents of the ELL students were not notified of the teachers' out-of-field status and one of the teachers had only earned 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline (Ref. 106174). We propose the following adjustments:

| | | |
|------------------------|-----------------|--------------|
| <u>Ref. 106173</u> | | |
| 102 Basic 4-8 | .4356 | |
| 130 ESOL | <u>(.4356)</u> | .0000 |
| <u>Ref. 106174</u> | | |
| 102 Basic 4-8 | 2.1546 | |
| 130 ESOL | <u>(2.1546)</u> | <u>.0000</u> |
| | | <u>.0000</u> |

Hidden Oaks Elementary School (#1461)

84. [Ref. 146101] The instructional time was incorrectly reported for 11 PK students in our ESE Support Levels 4 and 5 test who were enrolled in a half-day ESE Program. Students received 735 CMW if they attended the morning or afternoon sessions in *(Finding Continues on Next Page)*

Findings

Hidden Oaks Elementary School (#1461) (Continued)

self-contained classes. We determined that the students were pulled out from their self-contained classes to receive therapy; however, the self-contained instructional time was not reduced by the minutes of the pull-out therapy. Accordingly, we propose the following adjustment:

| | | |
|----------------------------------|----------------|---------|
| 111 Grades K-3 with ESE Services | (.0251) | |
| 254 ESE Support Level 4 | <u>(.4267)</u> | (.4518) |

85. [Ref. 146102] One ESE student withdrew from school before the October 2014 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

| | | |
|-------------------------|----------------|---------|
| 254 ESE Support Level 4 | <u>(.3314)</u> | (.3314) |
|-------------------------|----------------|---------|

86. [Ref. 146171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and ESE, but taught courses that also required an endorsement in PK Disabilities. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|----------------------------------|-----------------|----------------|
| 111 Grades K-3 with ESE Services | 8.5764 | |
| 254 ESE Support Level 4 | <u>(8.5764)</u> | <u>.0000</u> |
| | | <u>(.7832)</u> |

West Orange High School (#1511)

87. [Ref. 151101/02] We noted exceptions for 26 Career Education 9-12 students who participated in OJT reported in the October 2014 and February 2015 reporting survey periods. Specifically, 10 students were reported for more work hours than were supported by the students' timecards (Ref. 151101), the timecards for 14 students were not available at the time of our examination and could not be subsequently located (Ref. 151102), and 2 students had both exceptions in different reporting survey periods (Ref. 151101/02). We propose the following adjustments:

| | | |
|---------------------------|-----------------|----------|
| <u>Ref. 151101</u> | | |
| 300 Career Education 9-12 | <u>(.7664)</u> | (.7664) |
| <u>Ref. 151102</u> | | |
| 300 Career Education 9-12 | <u>(2.7701)</u> | (2.7701) |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

West Orange High School (#1511) (Continued)

88. [Ref. 151103] The ELL Committee forms that supported the continued placement of two ELL students were not dated and the parental notification letter of one other student's initial ESOL placement was not dated. Consequently, we were unable to determine if the forms and letter had been completed or sent on a timely basis (i.e., prior to the students' ESOL placements). We propose the following adjustment:

| | | |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 2.4231 | |
| 130 ESOL | <u>(2.4231)</u> | .0000 |

89. [Ref. 151104] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

| | | |
|-----------------------------------|-----------------|-------|
| 113 Grades 9-12 with ESE Services | 2.4999 | |
| 254 ESE Support Level 4 | (1.4999) | |
| 255 ESE Support Level 5 | <u>(1.0000)</u> | .0000 |

90. [Ref. 151105] The *Matrix of Services* form for one ESE student was prepared after both of the reporting survey periods. We propose the following adjustment:

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

(3.5365)

Magnolia School (#1561)

91. [Ref. 156102] One ESE student was absent from school during the entire 11-day reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

| | | |
|-------------------------|----------------|---------|
| 254 ESE Support Level 4 | <u>(.5000)</u> | (.5000) |
|-------------------------|----------------|---------|

92. [Ref. 156103] The *IEP* for one ESE student was missing the signature page; consequently, the *IEP* was not valid during the October 2014 and the February 2015 reporting survey periods. We propose the following adjustment:

| | | |
|-------------------------|-----------------|--------------|
| 102 Basic 4-8 | 1.0000 | |
| 254 ESE Support Level 4 | <u>(1.0000)</u> | <u>.0000</u> |

(.5000)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Timber Creek High School (#1631)

93. [Ref. 163102] The file for one ESE student did not contain an *Educational Plan (EP)* covering the October 2014 or February 2015 reporting survey periods. We propose the following adjustment:

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

94. [Ref. 163103] An ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

| | | |
|----------------|----------------|-------|
| 103 Basic 9-12 | .2762 | |
| 130 ESOL | <u>(.2762)</u> | .0000 |

95. [Ref. 163104] The files for two ELL students did not evidence that the students' parents were notified of the students' ESOL placements. We propose the following adjustment:

| | | |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 1.4312 | |
| 130 ESOL | <u>(1.4312)</u> | .0000 |

96. [Ref. 163105] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|----------------|----------------|-------|
| 103 Basic 9-12 | .3634 | |
| 130 ESOL | <u>(.3634)</u> | .0000 |

97. [Ref. 163106] The files for two ESE students did not contain *Matrix of Services* forms that corresponded to the students' current *IEPs* (dated October 1, 2014, and October 7, 2014, respectively). The previous *Matrix of Services* forms were not reviewed and updated when the current *IEPs* were reviewed and updated. Updated *Matrix of Services* forms were completed after the October 2014 reporting survey period. We propose the following adjustment:

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

Findings

Timber Creek High School (#1631) (Continued)

98. [Ref. 163107] We noted the following for five Career Education 9-12 students who participated in OJT: the timecards for three students were not available at the time of our examination and could not be subsequently located, the timecard for one student indicated that the student did not work during the reporting survey period, and the timecard for one student was not available for the October 2014 reporting survey period and indicated that the student worked fewer hours than were reported in the February 2015 reporting survey period. We propose the following adjustment:

| | | |
|---------------------------|---------|---------|
| 300 Career Education 9-12 | (.7651) | (.7651) |
|---------------------------|---------|---------|

99. [Ref. 163171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Reading, but taught a course that required certification in English. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|----------------|----------|---------|
| 103 Basic 9-12 | 1.2505 | |
| 130 ESOL | (1.2505) | .0000 |
| | | (.7651) |

Freedom High School (#1662)

100. [Ref. 166201/02] We noted the following exceptions for four ESE students: the file for one student (Ref. 166201) did not contain a dated *Matrix of Services* form that covered the October 2014 reporting survey period and the student was not reported in accordance with the student's *Matrix of Services* form in the February 2015 reporting survey period (Ref. 166202), and the files for three students (Ref. 166202) did not contain *IEPs* that were signed. We propose the following adjustments:

| | | |
|-----------------------------------|----------|-------|
| <u>Ref. 166201</u> | | |
| 113 Grades 9-12 with ESE Services | .5442 | |
| 254 ESE Support Level 4 | (.5442) | .0000 |
| <u>Ref. 166202</u> | | |
| 103 Basic 9-12 | 1.9556 | |
| 254 ESE Support Level 4 | (.9556) | |
| 255 ESE Support Level 5 | (1.0000) | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Freedom High School (#1662) (Continued)

101. [Ref. 166203] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

| | | |
|-----------------------------------|-----------------|-------|
| 113 Grades 9-12 with ESE Services | 1.4957 | |
| 254 ESE Support Level 4 | <u>(1.4957)</u> | .0000 |

102. [Ref. 166204] The timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

| | | |
|---------------------------|----------------|---------|
| 300 Career Education 9-12 | <u>(.3302)</u> | (.3302) |
|---------------------------|----------------|---------|

103. [Ref. 166205] Three Career Education 9-12 students who participated in OJT were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

| | | |
|---------------------------|----------------|---------|
| 300 Career Education 9-12 | <u>(.2592)</u> | (.2592) |
|---------------------------|----------------|---------|

104. [Ref. 166207] Four ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 2.3892 | |
| 130 ESOL | <u>(2.3892)</u> | .0000 |

105. [Ref. 166208] One ELL student was incorrectly reported in the ESOL Program. The student was assessed FES and a competent English reader and writer and an ELL Committee was not convened to consider the student's continued ESOL placement. We also noted that the parents of the student responded "No" to all three questions on the *Home Language Survey* form. We propose the following adjustment:

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

106. [Ref. 166209] Four ELL students' English language proficiencies were not assessed and an ELL Committee for one of the four students 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 | 1.8522 | |
| 130 ESOL | <u>(1.8522)</u> | .0000 |

Findings

Freedom High School (#1662) (Continued)

107. [Ref. 166271/74] The parents of ELL students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in Reading until January 29, 2015, which was after the October 2014 reporting survey period. Additionally, the parents of one of the students (Ref. 166271) were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustments:

| | | |
|--------------------|-----------------|-------|
| <u>Ref. 166271</u> | | |
| 103 Basic 9-12 | .9949 | |
| 130 ESOL | <u>(.9949)</u> | .0000 |
| | | |
| <u>Ref. 166274</u> | | |
| 103 Basic 9-12 | 3.1243 | |
| 130 ESOL | <u>(3.1243)</u> | .0000 |

108. [Ref. 166272/73] Two teachers who taught classes that included ELL students but were not properly certified to teach ELL students were not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

| | | |
|--------------------|-----------------|----------------|
| <u>Ref. 166272</u> | | |
| 103 Basic 9-12 | .5712 | |
| 130 ESOL | <u>(.5712)</u> | .0000 |
| | | |
| <u>Ref. 166273</u> | | |
| 103 Basic 9-12 | 1.1078 | |
| 130 ESOL | <u>(1.1078)</u> | .0000 |
| | | <u>(.5894)</u> |

Wolf Lake Elementary School (#1751)

109. [Ref. 175101] The instructional time was incorrectly reported for 14 PK students (1 student was in our Basic with ESE Services test and 13 students were in our ESE Support Levels 4 and 5 test) enrolled in a half-day ESE Program. In self-contained classes, the students received 825 CMW if they attended the morning session and 840 CMW if they attended the afternoon session. We determined that the students were pulled out from their self-contained classes to receive therapy and physical education classes; however, the self-contained instructional time was not reduced by the minutes of the pull-out classes. We also noted that the IEP for 1 of the students was missing the signature page; consequently, the IEP was not valid. Accordingly, we propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Wolf Lake Elementary School (#1751) (Continued)

| | | |
|----------------------------------|----------------|----------|
| 111 Grades K-3 with ESE Services | (.0502) | |
| 254 ESE Support Level 4 | (1.0403) | |
| 255 ESE Support Level 5 | <u>(.0627)</u> | (1.1532) |

110. [Ref. 175102] An ELL Committee was not convened within 30 school days prior to one ELL student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the student was scheduled to be exited based on an English language assessment completed before the reporting survey period. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 101 Basic K-3 | .3577 | |
| 130 ESOL | <u>(.3577)</u> | .0000 |

111. [Ref. 175103] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

| | | |
|----------------------------------|----------------|--------------|
| 111 Grades K-3 with ESE Services | .3501 | |
| 254 ESE Support Level 4 | <u>(.3501)</u> | <u>.0000</u> |

(1.1532)

Sunset Park Elementary School (#1776)

112. [Ref. 177602] The file for one ESE student did not contain an *EP* that covered the reporting survey periods. We propose the following adjustment:

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

113. [Ref. 177603] The ELL Committee form for one student was not dated; consequently, we could not determine whether the Committee had convened by October 1 to consider the student’s continued ESOL placement on a timely basis. For another student, an ELL Committee was not convened 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 | .7467 | |
| 130 ESOL | <u>(.7467)</u> | .0000 |

114. [Ref. 177604] One ESE kindergarten student who earned .5000 FTE was incorrectly reported in Program No. 254 (ESE Support Level 4). The student’s score as reported in the *Matrix of Services* form included three Special Consideration points that *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sunset Park Elementary School (#1776) (Continued)

are only allowed for PK students who earned less than .5000 FTE during an FTE survey period. Consequently, the student should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

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

Orange County Virtual School (OCVS) Virtual Instruction Program (#7001)

115. [Ref. 700101] One virtual education student in our Basic test did not receive a passing grade in a yearlong course; therefore, the course should not have been reported for FEFP funding. We propose the following adjustment:

| | | |
|---------------|----------------|----------------|
| 102 Basic 4-8 | <u>(.2000)</u> | <u>(.2000)</u> |
| | | <u>(.2000)</u> |

OCVS Virtual Franchise (#7004)

116. [Ref. 700401/02/03] The FTE earned per semester course was incorrectly reported for 18 virtual education students (8 students were in our Basic test and 10 students were in our Basic with ESE Services test). We recalculated the reported FTE for each of the courses in the 18 students' schedules and determined that the FTE was overstated. We also noted that for 2 of the 18 students (Ref. 700402/03) no transcripts were provided to show that the students received passing grades or earned credit for the semester courses reported in the June 2015 reporting survey period. We propose the following adjustments:

| | | |
|-----------------------------------|----------------|----------|
| <u>Ref. 700401</u> | | |
| 102 Basic 4-8 | (.1026) | |
| 103 Basic 9-12 | (.3721) | |
| 113 Grades 9-12 with ESE Services | <u>(.7977)</u> | (1.2724) |
| <u>Ref. 700402</u> | | |
| 113 Grades 9-12 with ESE Services | <u>(.1197)</u> | (.1197) |
| <u>Ref. 700403</u> | | |
| 102 Basic 4-8 | <u>(.1698)</u> | (.1698) |

Findings

OCVS Virtual Franchise (#7004) (Continued)

117. [Ref. 700404] One part-time ESE student was incorrectly reported in Program No. 254 (ESE Support Level 4). Students enrolled in a franchise of the Florida Virtual School part-time program may only be reported with an FEP program number of 101-103 or 111-113, as appropriate, in accordance with the *FTE General Instructions 2014-15 (Appendix E)*. We propose the following adjustment:

| | | |
|-----------------------------------|----------------|-------|
| 113 Grades 9-12 with ESE Services | .0811 | |
| 254 ESE Support Level 4 | <u>(.0811)</u> | .0000 |

118. [Ref. 700471] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Health and Physical Education, but taught a course that required certification in Family and Consumer Science. We propose the following adjustment:

| | | |
|-----------------------------------|-----------------|-----------------|
| 103 Basic 9-12 | 5.7193 | |
| 113 Grades 9-12 with ESE Services | (.4856) | |
| 300 Career Education 9-12 | <u>(5.2337)</u> | .0000 |
| | | <u>(1.5619)</u> |

OCVS Virtual Instruction - Course Offerings (#7006)

119. [Ref. 700601] The FTE earned per semester course was incorrectly reported for 11 virtual education students (7 students were in our Basic test and 4 students were in our Basic with ESE Services test). We recalculated the reported FTE for each of the courses in the students' schedules and determined that the FTE was overstated. We also did not see evidence that 1 of the 11 students received passing grades or earned course credits for two courses reported. We propose the following adjustment:

| | | |
|-----------------------------------|----------------|---------|
| 103 Basic 9-12 | (.2053) | |
| 113 Grades 9-12 with ESE Services | <u>(.4296)</u> | (.6349) |

120. [Ref. 700602] The course records did not demonstrate that one virtual education student in our Basic with ESE Services test received a passing grade or earned credit for one semester course reported in the June 2015 reporting survey period. We propose the following adjustment:

| | | |
|-----------------------------------|----------------|---------|
| 113 Grades 9-12 with ESE Services | <u>(.0734)</u> | (.0734) |
|-----------------------------------|----------------|---------|

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

OCVS Virtual Instruction - Course Offerings (#7006)

121. [Ref. 700603] For one student in our Basic test, the course records did not demonstrate that the student met the eligibility criteria for placement in the District's Virtual Instruction Program. The FTE earned for this virtual education student was also incorrectly reported. We propose the following adjustment:

| | | |
|----------------|---------|---------|
| 103 Basic 9-12 | (.1530) | (.1530) |
| | | (.8613) |

OCVS Digital Academy (#7023)

122. [Ref. 702301] For one virtual education student in our Basic test, the course records did not demonstrate that the student received passing grades or earned credits for the semester courses reported in the June 2015 reporting survey period. We propose the following adjustment:

| | | |
|---------------|----------|----------|
| 101 Basic K-3 | (1.0000) | (1.0000) |
| | | (1.0000) |

Proposed Net Adjustment **(395.9204)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Orange County District School Boards (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the 11-day survey period are reported with that survey's results; (2) students' instructional time is reported in accordance with the school's bell schedule; (3) *English Language Learner (ELL) Student Plans* are reviewed and updated annually and properly maintained in the students' files; (4) student files contain proper documentation to support each student's English for Speakers of Other Languages (ESOL) placement; (5) students' English language proficiencies are assessed and ELL Committees are convened timely to support the students' continued ESOL placements beyond the 3 years from the students' Date Entered United States School (DEUSS) based on their individual DEUSS anniversary dates; (6) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (7) parents are timely notified of their child's ESOL placement; (8) students in Career Education 9-12 who participated in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (9) students in a Hospital and Homebound Program placement are reported for that Program's services based on the itinerant teachers' (homebound instructors') contact logs, and time authorized on the students' *Individual Educational Plans (IEPs)*; (10) ESE students are reported in accordance with their *Matrix of Services* forms that are updated to reflect revised *IEPs*; (11) all required participants are involved in the development of the students' *IEPs* and documentation of this participation is maintained in the students' files; (12) students reported for homebound instruction and teleclass instruction are reported in the appropriate programs related to that specific instruction; (13) written procedures are developed that provide for complete and proper attendance record keeping; maintenance of sufficient documentation to support that attendance is accurately kept; and monitoring of compliance with the written procedures; (14) virtual education students are established as eligible and properly reported in accordance to the *FTE General Instructions 2014-15*; (15) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board or Charter School Governing Board; (16) out-of-field teachers earn the in-service training points as required by State Board of Education (SBE) Rule 6A-6.0907, Florida Administrative Code, and the teachers' in-service training timelines; and (17) parents are appropriately notified of teachers' out-of-field status.

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 as reported under the Florida Education Finance Program.

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, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15
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, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

FTE General Instructions 2014-15

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, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

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

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

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

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

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

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

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Orange County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

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

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 206 District schools other than charter schools, 35 charter schools, 1 District cost center, and 4 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$524.2 million was provided through the FEFP to the District for the District-reported 190,379.62 unweighted FTE as recalibrated, which included 11,438.62 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 prekindergarten 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 upon 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 prekindergarten 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

classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes 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

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the 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 for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

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) English for Speakers of Other Languages, (3) Exceptional Student Education, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, Florida Statutes, *K-20 General Provisions*
- Chapter 1001, Florida Statutes, *K-20 Governance*
- Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*
- Chapter 1003, Florida Statutes, *Public K-12 Education*
- Chapter 1006, Florida Statutes, *Support for Learning*
- Chapter 1007, Florida Statutes, *Articulation and Access*
- Chapter 1010, Florida Statutes, *Financial Matters*
- Chapter 1011, Florida Statutes, *Planning and Budgeting*
- Chapter 1012, Florida Statutes, *Personnel*
- SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*
- SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*
- SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

| |
|----------------------------------------------------|
| NOTE B – TESTING FTE STUDENT ENROLLMENT |
|----------------------------------------------------|

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. 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 as reported under the FEFP. The following schools were selected for testing:

| <u>School</u> | <u>Findings</u> |
|---------------------------------------------------|-----------------|
| Districtwide – Reporting of Bell Schedules | 1 |
| Districtwide – Attendance Record keeping | 2 |
| 1. Hospital and Homebound Program | 3 through 10 |
| 2. Princeton House Charter School* | NA |
| 3. UCP Charter School* | 11 through 17 |
| 4. Workforce Advantage Academy Charter School* | 18 through 21 |
| 5. UCP East Charter School* | 22 through 29 |
| 6. Aloma High Charter School* | 30 |
| 7. Aspire Academy Charter School* | 31 and 32 |
| 8. Montessori of Winter Garden Charter School* | 33 and 34 |
| 9. Renaissance Charter School at Chickasaw Trail* | 35 through 39 |
| 10. Renaissance Charter School at Hunters Creek* | 40 through 46 |
| 11. Maynard Evans High School | 47 through 49 |
| 12. Catalina Elementary School | 50 through 56 |
| 13. Durrance Elementary School | 57 |
| 14. Chickasaw Elementary School | 58 through 60 |
| 15. Bonneville Elementary School | 61 through 64 |
| 16. Clarcona Elementary School | 65 through 68 |
| 17. Clay Springs Elementary School | 69 through 71 |
| 18. Metrowest Elementary School | 72 through 75 |

| <u>School</u> (Continued) | <u>Findings</u> |
|------------------------------------------------------------------------|-----------------|
| 19. Windy Ridge K-8 School | 76 through 83 |
| 20. Hidden Oaks Elementary School | 84 through 86 |
| 21. West Orange High School | 87 through 90 |
| 22. Magnolia School | 91 and 92 |
| 23. Timber Creek High School | 93 through 99 |
| 24. Freedom High School | 100 through 108 |
| 25. Wolf Lake Elementary School | 109 through 111 |
| 26. Sunset Park Elementary School | 112 through 114 |
| 27. Orange County Virtual School (OCVS) Virtual Instruction Program | 115 |
| 28. OCVS Virtual Franchise | 116 through 118 |
| 29. OCVS Virtual Instruction – Course Offerings | 119 through 121 |
| 30. OCVS Digital Academy | 122 |
| * Charter School | |



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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 ON STUDENT TRANSPORTATION

We have examined the Orange 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 (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting management's assertion about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Orange County District School Board complied, in all material respects, with State requirements relating to the

classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*,⁸ we are required to report all deficiencies considered to be significant deficiencies or material weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; 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 or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the SBE, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 21, 2016

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

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Orange County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (2,464) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (141,163) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

| <u>Ridership Category</u> | <u>Number of Students Transported</u> |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|
| Teenage Parents and Infants | 268 |
| Hazardous Walking | 1,087 |
| Individual with Disabilities Education Act – Prekindergarten through Grade 12, Weighted | 5,412 |
| All Other Florida Education Finance Program Eligible Students | <u>134,396</u> |
| Total | <u>141,163</u> |

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 183 of 645 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 1, 2, 3, 4, and 5 on *SCHEDULE G*.

Our examination results are summarized below:

| <u>Description</u> | <u>Buses</u> | <u>Students</u> | |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------|--------------------------------|
| | <u>Proposed Net Adjustment</u> | <u>With Exceptions</u> | <u>Proposed Net Adjustment</u> |
| We noted that the reported number of buses in operation was overstated. | (19) | - | - |
| Our tests included 645 of the 141,163 students reported as being transported by the District. | - | 183 | (141) |
| We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 2,583 students. | - | <u>2,583</u> | <u>(2,565)</u> |
| Totals | <u>(19)</u> | <u>2,766</u> | <u>(2,706)</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 Department of Education.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is in compliance with State requirements. 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 *Student Transportation General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Orange County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 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 (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The reported ridership of two students in our test was not adequately supported. The bus drivers' reports indicated that the students were not transported during the respective 11-day reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2014 Survey

90 Days in Term

Hazardous Walking (1)

February 2015 Survey

90 Days in Term

Hazardous Walking (1) (2)

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 52] Two students in our test had withdrawn from their assigned schools prior to the reporting survey periods; consequently, the students were not in membership and were not eligible for State transportation funding. We propose the following adjustments:

February 2015 Survey

90 Days in Term

| | | |
|-----------------------------|-----|--|
| Teenage Parents and Infants | (1) | |
|-----------------------------|-----|--|

June 2015 Survey

11 Days in Term

| | | |
|----------------------------------|-----|-----|
| All Other FEFP Eligible Students | (1) | (2) |
|----------------------------------|-----|-----|

3. [Ref. 53] We noted the following exceptions involving 12 students in our test:

- a. One student was incorrectly reported in the Teenage Parent and Infants ridership category. The student was not enrolled in a Teenage Parent Program during the 2014-15 school year. However, since the student lived more than 2 miles from the student’s assigned school, the student was eligible to be reported in the All Other FEFP Eligible Students ridership category.
- b. Two students were incorrectly reported in the Hazardous Walking ridership category. The reported hazardous walking conditions codes were not listed on the District’s *Hazardous Walking Condition’s Report*.
- c. Nine students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding.

We propose the following adjustments:

a. October 2014 Survey

90 Days in Term

| | | |
|----------------------------------|----------|---|
| Teenage Parents and Infants | (1) | |
| All Other FEFP Eligible Students | <u>1</u> | 0 |

b. October 2014 Survey

90 Days in Term

| | | |
|-------------------|-----|-----|
| Hazardous Walking | (2) | (2) |
|-------------------|-----|-----|

**Students
Transported
Proposed Net
Adjustments**

Findings

c. October 2014 Survey

90 Days in Term

All Other FEFP Eligible Students (4)

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students (5) (9)

4. [Ref. 54] Twenty-one students in our test were incorrectly reported in the Hazardous Walking ridership category, as follows: 20 students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category and 1 student did not have to cross a hazardous route to walk to school and was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2014 Survey

90 Days in Term

Hazardous Walking (13)

All Other FEFP Eligible Students 13

February 2015 Survey

90 Days in Term

Hazardous Walking (8)

All Other FEFP Eligible Students 7 (1)

5. [Ref. 55] We noted the following exceptions involving the *Individual Educational Plans (IEPs)* for 146 Exceptional Student Education (ESE) students in our test:

- a. The *IEPs* for 39 students (28 students were reported in the Individuals With Disabilities Education Act (IDEA) - Prekindergarten (PK) through Grade 12, Weighted ridership category and 11 students were reported in the All Other FEFP Eligible Students ridership category) were not available at the time of our examination and could not be subsequently located. We noted that 4 of the 39 students lived more than 2 miles from their assigned school and were eligible to be reported in the All Other FEFP Eligible Students ridership category; however, the remaining 35 students were not otherwise eligible for State transportation funding.

Findings

- b. The *IEPs* for 10 students reported in the IDEA - Grades PK through Grade 12, Weighted ridership category 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 the students were eligible to be reported in the All Other FEFP Eligible Students ridership category.
- c. The *IEPs* for 79 students (4 students were reported in the IDEA - Grades PK through Grade 12, Weighted ridership category and 75 students were reported in the All Other FEFP Eligible Students ridership category) did not authorize Extended School Year (ESY) instruction and the students were not otherwise eligible for State transportation funding in either the July 2014 or June 2015 reporting survey periods.
- d. The *IEP* for 1 student reported in the All Other FEFP Eligible Students ridership category indicated the student met at least one of the five criteria required for reporting in a weighted ridership category; therefore, the student was eligible to be reported in the IDEA - Grades PK through Grade 12, Weighted ridership category.
- e. The *IEPs* for 8 students reported in the IDEA – Grades PK through Grade 12, Weighted ridership category did not specify that transportation services were needed. Six of the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category, and the remaining 2 students were not otherwise eligible for State transportation funding.
- f. The *IEPs* for 8 students (2 students were reported in the IDEA - Grades PK through Grade 12, Weighted ridership category and 6 students were reported in the All Other FEFP Eligible Students ridership category) did not indicate the specific timeframe that transportation was to be provided in the ESY.
- g. One Gifted student reported in the All Other FEFP Eligible Students ridership category in the June 2015 reporting survey period was not enrolled in an FEFP-fundable summer program.

We propose the following adjustments:

a. July 2014 Survey

7 Days in Term

IDEA - PK through Grade 12, Weighted

(11)

All Other FEFP Eligible Students

(10)

| <u>Findings</u> | | <u>Students Transported Proposed Net Adjustments</u> |
|--------------------------------------|------------|------------------------------------------------------------------|
| October 2014 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (7) | |
| All Other FEFP Eligible Students | 2 | |
| February 2015 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (9) | |
| All Other FEFP Eligible Students | 2 | |
| June 2015 Survey | | |
| <u>11 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| All Other FEFP Eligible Students | <u>(1)</u> | (35) |
| b. October 2014 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (3) | |
| All Other FEFP Eligible Students | 3 | |
| February 2015 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (5) | |
| All Other FEFP Eligible Students | 5 | |
| June 2015 Survey | | |
| <u>11 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | <u>2</u> | 0 |
| c. July 2014 Survey | | |
| <u>7 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | (32) | |
| June 2015 Survey | | |
| <u>11 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | (43) | (79) |
| d. June 2015 Survey | | |
| <u>11 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | 1 | |
| All Other FEFP Eligible Students | <u>(1)</u> | 0 |

| <u>Findings</u> | | <u>Students Transported Proposed Net Adjustments</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------------------------------------|
| e. October 2014 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (3) | |
| All Other FEFP Eligible Students | 1 | |
| February 2015 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (3) | |
| All Other FEFP Eligible Students | 3 | |
| June 2015 Survey | | |
| <u>11 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | <u>2</u> | (2) |
| f. July 2014 Survey | | |
| <u>7 Days in Term</u> | | |
| All Other FEFP Eligible Students | (5) | |
| June 2015 Survey | | |
| <u>1 Day in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| <u>11 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| All Other FEFP Eligible Students | <u>(1)</u> | (8) |
| g. June 2015 Survey | | |
| <u>11 Days in Term</u> | | |
| All Other FEFP Eligible Students | <u>(1)</u> | (1) |
| 6. [Ref. 57] Our general tests disclosed that nine middle school students reported in the Hazardous Walking ridership category lived 2 miles or more from their assigned schools; therefore, the students should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment: | | |
| October 2014 Survey | | |
| <u>90 Days in Term</u> | | |
| Hazardous Walking | (9) | |
| All Other FEFP Eligible Students | <u>9</u> | 0 |

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 58] Our general tests involving 19 PK students disclosed that 11 PK students were enrolled in the Voluntary PK Program and were not otherwise eligible for State transportation funding, the IEPs for 6 PK ESE students were not available at the time of our examination and could not be subsequently located, the parent of 1 PK student was enrolled in a Teenage Parent Program and should have been reported in the Teenage Parent and Infants ridership category, and 1 PK student was not enrolled in an FEFP-funded program until after the reporting survey period. We propose the following adjustments:

July 2014 Survey

90 Days in Term

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

October 2014 Survey

90 Days in Term

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

February 2015 Survey

90 Days in Term

| | | |
|----------------------------------|-----|------|
| Teenage Parents and Infants | 1 | |
| Hazardous Walking | (1) | |
| All Other FEFP Eligible Students | (9) | (18) |

8. [Ref. 59] Our general tests of the reported ridership for the July 2014, October 2014, and June 2015 reporting survey periods disclosed that 164 students did not have a matching demographics record in the State Full-Time Equivalent database. Consequently, we could not determine whether the students were eligible for State transportation funding. Accordingly, we propose the following adjustments:

July 2014 Survey

7 Days in Term

| | | |
|--------------------------------------|------|--|
| IDEA - PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | (97) | |

October 2014 Survey

90 Days in Term

| | | |
|----------------------------------|------|--|
| Teenage Parents and Infants | (1) | |
| All Other FEFP Eligible Students | (14) | |

June 2015 Survey

11 Days in Term

| | | |
|----------------------------------|------|-------|
| All Other FEFP Eligible Students | (50) | (164) |
|----------------------------------|------|-------|

**Students
Transported
Proposed Net
Adjustments**

Findings

9. [Ref. 60/61] Our general tests disclosed that 2,234 students (1,686 students in District schools other than charter schools [Ref. 60] and 548 students in charter schools [Ref. 61]) were incorrectly reported for State transportation funding in the July 2014 and June 2015 reporting survey periods. We determined that the students were not enrolled in FEFP-funded programs, were not IDEA students enrolled in ESE Programs, and were not students enrolled in a Department of Juvenile Justice Program. We propose the following adjustments:

| | | |
|----------------------------------|--------------|---------|
| Ref. 60 | | |
| July 2014 Survey | | |
| <u>7 Days in Term</u> | | |
| Teenage Parents and Infants | (22) | |
| All Other FEFP Eligible Students | (755) | |
| | | |
| <u>4 Days in Term</u> | | |
| Teenage Parents and Infants | (1) | |
| | | |
| June 2015 Survey | | |
| <u>11 Days in Term</u> | | |
| Teenage Parents and Infants | (26) | |
| All Other FEFP Eligible Students | <u>(882)</u> | (1,686) |
| | | |
| Ref. 61 | | |
| July 2014 Survey | | |
| <u>7 Days in Term</u> | | |
| All Other FEFP Eligible Students | (492) | |
| | | |
| June 2015 Survey | | |
| <u>22 Days in Term</u> | | |
| All Other FEFP Eligible Students | (54) | |
| | | |
| <u>11 Days in Term</u> | | |
| All Other FEFP Eligible Students | <u>(2)</u> | (548) |

10. [Ref. 62] Our general tests disclosed the following exceptions involving nine students:

- a. The number of days in term (DIT) was incorrectly reported for four students in the July 2014 reporting survey period. The students were reported for either 8, 12, or 78 DIT rather than the 7 DIT indicated in the schools' instructional calendars.

**Students
Transported
Proposed Net
Adjustments**

Findings

- b. The number of DIT were incorrectly reported for three PK students in the October 2014 (1 student) and February 2015 (two students) reporting survey periods. The students were reported for 18 DIT rather than the scheduled 36 DIT. We also noted that the *IEP* for one of the PK students did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category.
- c. The *IEPs* for two PK students in the February 2015 reporting survey period were not available at the time of our examination and could not be subsequently located and the student was not otherwise eligible for State transportation funding.

We propose the following adjustments:

a. July 2014 Survey

78 Days in Term

All Other FEFP Eligible Students (1)

12 Days in Term

IDEA - PK through Grade 12, Weighted (1)

8 Days in Term

All Other FEFP Eligible Students (2)

7 Days in Term

IDEA - PK through Grade 12, Weighted 1

All Other FEFP Eligible Students 3 0

b. October 2014 Survey

36 Days in Term

All Other FEFP Eligible Students 1

18 Days in Term

All Other FEFP Eligible Students (1)

February 2015 Survey

36 Days in Term

All Other FEFP Eligible Students 2

18 Days in Term

IDEA - PK through Grade 12, Weighted (2) 0

Findings

c. February 2015 Survey

18 Days in Term

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

11. [Ref. 63] Our general tests disclosed that 65 students reported in the Hazardous Walking ridership category were not eligible. Specifically, we noted that 64 of the students did not have to cross a hazardous route to walk to school and were not otherwise eligible for State transportation funding and that the *IEP* for 1 student indicated that the student needed transportation services; therefore, the student should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2014 Survey

90 Days in Term

| | | |
|-------------------|------|--|
| Hazardous Walking | (29) | |
|-------------------|------|--|

February 2015 Survey

90 Days in Term

| | | |
|----------------------------------|----------|------|
| Hazardous Walking | (36) | |
| All Other FEFP Eligible Students | <u>1</u> | (64) |

12. [Ref. 64] Our general tests disclosed that the number of buses in operation was overstated by 19 buses (5 buses in the October 2014 reporting survey period and 14 buses in the February 2015 reporting survey period). Additionally, the documentation to support the ridership of one bus (Bus No. 22222), involving 76 students who were reported in the October 2014 reporting survey period, was not signed by the bus driver nor was any specific day of actual ridership denoted on the bus report that would attest to the students transported. We propose the following adjustments:

October 2014 Survey

| | | |
|------------------------------|-----|------|
| Number of Buses in Operation | (5) | (76) |
|------------------------------|-----|------|

February 2015 Survey

| | | |
|------------------------------|-------------|--|
| Number of Buses in Operation | <u>(14)</u> | |
| | <u>(19)</u> | |

13. [Ref. 66] Our general tests of students transported by city buses disclosed that seven charter school students lived less than 2 miles from their assigned charter schools and were not eligible to be reported in the All Other FEFP Eligible Students ridership category and were not otherwise eligible for State transportation funding. We propose the following adjustments:

| | | <u>Students Transported Proposed Net Adjustments</u> |
|----------------------------------|------------|-------------------------------------------------------------------------|
| <u>Findings</u> | | |
| October 2014 Survey | | |
| <u>90 Days in Term</u> | | |
| All Other FEFP Eligible Students | (4) | |
| February 2015 Survey | | |
| <u>90 Days in Term</u> | | |
| All Other FEFP Eligible Students | <u>(3)</u> | <u>(7)</u> |
| Proposed Net Adjustment | | <u>(2,706)</u> |

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Orange County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students is accurately reported; (2) only those students who are documented as enrolled in school during the reporting survey week, meet the eligibility requirements for transportation funding, and are transported by the District at least one time during the 11-day survey period are reported for State transportation funding; (3) *Individual Educational Plans (IEPs)* of Exceptional Student Education students living less than 2 miles from their assigned schools document the students' need for transportation services; (4) students reported in weighted ridership categories are appropriately documented as meeting one of the five criteria as noted on the students' *IEPs*; (5) only prekindergarten (PK) students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding; (6) transportation personnel review the student database for completeness and that all students have matching demographics to support that the students are eligible students who are properly enrolled and are otherwise eligible for State transportation; (7) only students enrolled in the Florida Education Finance Program (FEFP) funded program beyond the 180-day school year are reported for transportation funding, and (8) transported students are reported in the correct ridership category for the correct number of days in term as evidenced by appropriate supporting documentation.

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*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

NOTES TO SCHEDULES

| |
|----------------------------------------------------|
| NOTE A - SUMMARY STUDENT TRANSPORTATION |
|----------------------------------------------------|

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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(4), Florida Statutes.

2. Transportation in Orange County

For the fiscal year ended June 30, 2015, the District received \$27.4 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reporting by survey period was as follows:

| <u>Survey Period</u> | <u>Number of Vehicles</u> | <u>Number of Students</u> |
|----------------------|---------------------------|---------------------------|
| July 2014 | 292 | 2,693 |
| October 2014 | 923 | 67,588 |
| February 2015 | 936 | 68,157 |
| June 2015 | <u>313</u> | <u>2,725</u> |
| Total | <u>2,464</u> | <u>141,163</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*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *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 Department of Education for the fiscal year ended June 30, 2015. 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



Orange County Public Schools

445 West Amelia Street • Orlando, FL 32801-1129 • Phone 407.317.3200 • www.ocps.net

Sherrill F. Norman, CPA
Auditor General
State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Date: October 20, 2016

Subject: 2014-2015 FTE Audit Findings - Preliminary Report Response

Dear Ms. Norman,

We have reviewed the findings and recommendations to the preliminary and tentative audit findings of the FTE audit conducted by your office for the period ending June 30, 2015 and our responses are below.

Districtwide:

- 1) [Ref-] Reporting of Bell schedules: *Findings noted. We will review our procedures and work to ensure student minutes for FEEP funding are reported in alignment with the school's bell schedule. Schools will receive Master Schedule training that includes instruction on entering bell schedules and instructional minutes. Documentation and procedures for entering bell schedules are also posted on the district's documentation intranet site, as well as the Academic and Guidance Services intranet site. Open labs for individual school assistance are scheduled twice monthly. Daily assistance is provided by Customer Care and Academic and Guidance Services through service requests, email and by phone. In addition, a technical issue has been identified and a resolution applied for half day PK ESE students to accurately report minutes.*
- 2) [Ref-] Attendance Recordkeeping: *Findings noted. We will review our procedures and work to ensure training and written procedures will continue to be provided to ensure accurate attendance recordkeeping. Documentation is kept to support evidence of student attendance. Monitoring of compliance for attendance procedures will continue.*

FTE Student Enrollment:

- 3) Teacher Certification: *Findings noted. We will review our procedures and work to ensure out of field teachers are approved to teach by the appropriate governing board. Parents will be notified of out of field teachers according to requirements. Out of field teachers will receive the required training. The Human Resources staff will continue to work with technical resources to improve the reporting of out-of-field teachers, to include generating a report for non-core academic certification areas. Certification Specialists will verify their out-of-field reports to ensure that the Parent Notification Letters have been returned with a notification date prior to Survey 2 reporting in October. Additionally, the Certification Specialists will review the non-highly qualified report for their learning communities monthly with the Senior Manager of Certification.*
 - a) [Ref. 1171]
 - b) [Ref. 1172]

"The Orange County School Board is an equal opportunity agency."

- c) [Ref. 1173]
 - d) [Ref. 70171]
 - e) [Ref. 70172]
 - f) [Ref. 94171]
 - g) [Ref. 99171]
 - h) [Ref. 106171/72]
 - i) [Ref. 106173/74]
 - j) [Ref. 146171]
 - k) [Ref. 166271/74]
 - l) [Ref. 166272/73]
 - m) [Ref. 700471]
- 4) Enrollment-Withdrawn Students: *Findings noted. We will review our procedures and work to ensure only actively enrolled students are reported for FEFP funding.*
- a) [Ref. 146102]
- 5) Attendance-Membership Reporting: *Findings noted. We will review our procedures and work to ensure only students who are in attendance at least 1 day in the 11 day reporting period are reported for FEFP funding. All principals are required to receive Attendance Policy and Procedures training, which outlines district procedures and state policy for attendance recordkeeping and maintenance of supporting documentation. All principals are required to maintain supporting documentation for attendance taken during each survey period to ensure that only students who are in attendance at least one day in the 11 day reporting period are reported for FEFP funding. Principal's signature verifies that proper attendance recordkeeping has transpired and maintenance of sufficient documentation to support the Attendance Verification Certificate is available and maintained. The Attendance Verification Certificate is submitted to the district office at the end of each survey period.*
- a) [Ref. 156102]
- 6) Attendance-Records: *Findings noted. We will review our procedures and work to ensure attendance source records are accurately maintained according to requirements. Enforcement will occur for the mandatory training for at least one attendance clerk and one administrator at each school. The Attendance Policy and Procedures Handbook with specific guidelines for recording attendance daily at the elementary level and period by period at the secondary level will be reviewed and revised where needed. An Attendance Clerk Operations Manual has been developed to ensure understanding of and compliance with all required tasks, including recordkeeping requirements, procedures, and specific instructions for inputting attendance when teachers are not available, as well as processes to follow when teachers fail to submit attendance. An official Substitute Teacher's folder has been developed, consisting of required, as well as, recommended contents and a means for obtaining substitute teachers' signature. An online training course has been established for principals and administrators and face-to-face training for attendance clerks from every school. Additional monitoring via site visits and one-on-one training will also occur.*
- a) [Ref. 99101/03]
- 7) Career Education-OJT Timecards: *Findings noted. We will review our procedures and work to ensure on the job training is documented through time cards that are accurate, signed and kept on file. During preplanning, each high school that supports an OJT program is provided a cooperative education manual with the policies and procedures established by OCPS Career and Technical Education. This manual is revised annually and information provided is modeled after the State of Florida cooperative education manual. A review of materials was presented to all CTE High School specialists who in turn shared information with the instructors at each home high school. CTE will also offer an online professional development course for informational purposes. Within the OJT manual is an OJT compliance form. The CTE High School specialists are responsible for checking all student folders to ensure all documents have been secured. At the end of each nine week grading period they submit the*

OJT compliance report to the CTE department designee. The form documents any missing time cards during the nine week grading period. The report requires an explanation of each missing form and the specialist will follow up with instructors regarding missing documents. This report is submitted every nine weeks with follow up dialog. The time cards are kept in the main office of each high school with the FTE administrator. Each instructor maintains copies of all required forms in folders in locked storage and are available for review upon request.

- a) [Ref. 1102]
 - b) [Ref. 151101/02]
 - c) [Ref. 163107]
 - d) [Ref. 166204]
 - e) [Ref. 166205]
- 8) Hospital Homebound-Teleclass: *Findings noted. We will review our procedures and work to ensure students are reported the programs relative to the instruction they receive. A Staffing to Services Green Tracking Form has been established. This form tracks the work flow process from the time a student is staffed into HH to the time instructional services begin. This document allows us to internally audit the work flow to assure both timely and accurate alignment of IEP, Scheduling and Delivery of Services.*
- a) [Ref. 1103]
- 9) Hospital Homebound-Contact Logs: *Findings noted. We will review our procedures and work to ensure instructor's contact logs are maintained to document the services according to the students' IEPs. The HH Assistant Principal will sign off on the monthly contact logs and will monitor the logs to make sure they are complete and accurate according to the Master Schedule for each teacher and as accurately aligned with the IEP.*
- a) [Ref. 1105]
- 10) ESE-Matrix of Services: *Findings noted. We will review our procedures and monitoring to ensure Matrix of Services are completed timely and accurate according to the services documented on the students' IEPs. The Matrix of Services is also be kept on file in the student's folder.*
- a) [Ref. 1101]
 - b) [Ref. 1104]
 - c) [Ref. 70103]
 - d) [Ref. 70104]
 - e) [Ref. 70106]
 - f) [Ref. 151105]
 - g) [Ref. 163106]
 - h) (Ref. 166201)
- 11) ESE-IEP Signatures: *Findings noted. We will review our procedures and monitoring to ensure evidence is maintained of all required members of the IEP development team. Documentation of participation is also be kept in the student's file.*
- a) [Ref. 67103]
 - b) [Ref. 70102]
 - c) [Ref. 106109]
 - d) [Ref. 156103]
 - e) (Ref. 166202)
- 12) ESE-FEFP Program: *Findings noted. We will review our procedures and monitoring to ensure the FEFP program is reported according to the student's specific grade level and Matrix of Services.*
- a) [Ref. 83102]
 - b) [Ref. 94103]
 - c) [Ref. 102104]

- d) [Ref. 106107]
 - e) [Ref. 106108]
 - f) [Ref. 151104]
 - g) [Ref. 166203]
 - h) [Ref. 175103]
 - i) [Ref. 177604]
 - j) [Ref. 700404]
- 13) ESE-Education Plans: *Findings noted. We will review our procedures and monitoring to ensure Education Plans covering the survey period are maintained in student's file.*
- a) [Ref. 163102]
 - b) [Ref. 177602]
- 14) ESE PreK-Weekly Minutes: *Findings noted. A technical issue has been identified and a resolution applied for half day PK ESE students to accurately report minutes.*
- a) [Ref. 80102/05]
 - b) [Ref. 83101]
 - c) [Ref. 87101]
 - d) [Ref. 94101]
 - e) [Ref. 102103]
 - f) [Ref. 146101]
 - g) [Ref. 175101]
- 15) ELL-Student Plans & Committee Meetings: *Findings noted. We will review our procedures and work to ensure students are assessed according to requirements, and a meeting convened within required time. The ELL Student Plan is developed or reviewed annually, signed and reviewed as required. The ELL Student Plan is maintained in the student's ESOL folder. OCPS implemented ESOL folders during the 2015-2016 school year in order to have a location for all documents necessary for the documenting of a student's ELL Plan. We have provided additional support to our new ESOL Curriculum and Compliance teachers through additional trainings at the beginning of the 2016-2017 school year and ongoing support through district wide trainings. The OCPS Multilingual ELL Procedural Handbook was updated and made available to schools through the MSES intranet site. Modules will be created in order to have available on going training for schools on the topics of ELL student plans and ELL Committee meetings. Ongoing communication from the MSES department will occur through electronic mail with compliance reminders and deadlines.*
- a) [Ref. 67101]
 - b) [Ref. 70101]
 - c) [Ref. 83104]
 - d) [Ref. 87102]
 - e) [Ref. 87103]
 - f) [Ref. 87104]
 - g) [Ref. 102101]
 - h) [Ref. 102102]
 - i) [Ref. 106101]
 - j) [Ref. 106103]
 - k) [Ref. 151103]
 - l) [Ref. 163103]
 - m) [Ref. 166208]
 - n) [Ref. 166209]
 - o) [Ref. 175102]
 - p) [Ref. 177603]
- 16) ELL-FEFP Program not supported: *Findings noted. We will review our procedures and work to ensure students are accurately reported in correct FEFP program. Plans are developed accurately and documented. ELL students are submitted for FTE funding for a maximum of a*

6 year period (12 FTEs). Documentation is kept in the students' ESOL folder with documentation to support placement. Student schedules are updated with the appropriate FEFP code based on the most current Appendix DD. Schools are responsible for maintaining the 130 FEFP code in student schedules. Documentation on these procedures is available to schools through the OCPS Multilingual ELL Procedural Handbook. Information is provided to schools at district wide compliance meetings and through electronic mail.

- a) [Ref. 67102]
- b) [Ref. 94102]
- c) [Ref. 99102]
- d) [Ref. 106104]
- e) [Ref. 163105]
- f) [Ref. 166207]

17) ELL-Parent Notification: *Findings noted. We will review our procedures and work to ensure parents are notified of ELL student placement, with the date of notification documented. The OCPS Multilingual ELL Procedural Handbook was updated and made available to schools through the MSES intranet site. Modules will be created in order to have available on going training for schools on the topics of ELL compliance forms. Information is provided to schools at district wide compliance meetings and through electronic mail.*

- a) [Ref. 163104]

18) Virtual-Student Reported for FEFP Funding: *Findings noted. We will review our procedures and work to ensure only virtual students with passing grades are reported for FEFP funding.*

- a) [Ref. 700101]
- b) [Ref. 700402/03]
- c) [Ref. 700602]
- d) [Ref. 702301]

19) Virtual-Over reporting FTE: *Findings noted. We will review our procedures and work to ensure FTE is reported according to virtual students' schedules.*

- a) [Ref. 700401]
- b) [Ref. 700601]
- c) [Ref. 700603]

Charter FTE Student Enrollment:

As for the findings from Charters schools, the district will continue to provide support, training, procedural documentation, and software systems that Charter schools can utilize. This will enable each Charter school to ensure they are compliant with FTE reporting requirements.

20) Teacher Certification

- a) [Ref. 6571]
- b) [Ref. 9071]
- c) [Ref. 16371/72]
- d) [Ref. 17271/72]
- e) [Ref. 18571/72/74/75/76/77]
- f) [Ref. 18573]
- g) [Ref. 20471/73/75/76/77]
- h) [Ref. 20472/74]

21) Enrollment-Withdrawn Students

- a) [Ref. 7404]

22) Attendance-Membership Reporting

- a) [Ref. 6502]

23) Attendance-Records:

- a) [Ref. 16301]
- b) [Ref. 17201/03]

- 24) Instructional Time-Weekly Minutes
 - a) [Ref. 12001/03]
- 25) Career Education-OJT Timecards
 - a) [Ref. 7405]
- 26) ESE-Matrix of Services
 - a) [Ref. 6501]
 - b) [Ref. 6503]
 - c) [Ref. 6504]
 - d) [Ref. 9004]
 - e) [Ref. 9005]
 - f) [Ref. 9006]
- 27) ESE-IEP Signatures
 - a) [Ref. 7402]
- 28) ESE-FEFP Program
 - a) [Ref. 9007]
- 29) ESE PreK-Weekly Minutes
 - a) [Ref. 6506]
 - b) [Ref. 9001]
- 30) ELL-Student Plans & Committee Meetings
 - a) [Ref. 6507]
 - b) [Ref. 7403]
 - c) [Ref. 9002]
 - d) [Ref. 9003]
 - e) (Ref. 12001)
 - f) [Ref. 18501]
 - g) [Ref. 20402]
 - h) [Ref. 20404]
- 31) ELL-FEFP Program not supported
 - a) (Ref. 17201)
 - b) [Ref. 18503]
 - c) [Ref. 20403]
 - d) [Ref. 20406]
- 32) ELL-Parent Notification
 - a) [Ref. 18502]
 - b) [Ref. 20405]

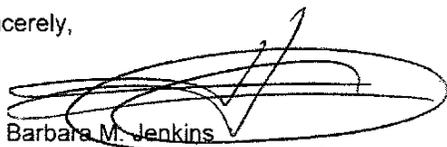
Student Transportation:

- 33) Transportation-Ridership Not Supported: *Findings noted. We will review our procedures and work to ensure only students who have documented ridership during the 11 day reporting window are reported.*
 - a) [Ref. 51]
- 34) Transportation-Withdrawn Students: *Findings noted. We will review our procedures and work to ensure only students who are actively enrolled during the reporting period are reported.*
 - a) [Ref. 52]
- 35) Transportation-Ridership Category: *Findings noted. We will review our procedures and work to ensure students submitted for transportation have the correct ridership category reported.*
 - a) [Ref. 53]
- 36) Transportation-Hazardous Walking: *Findings noted. We will review our procedures and work to ensure students beyond 2 miles are reported in the correct ridership category.*
 - a) [Ref. 54]
 - b) [Ref. 57]
 - c) [Ref. 63]

- 37) Transportation-ESE Students: *Findings noted. We will review our procedures and work to ensure IEPs are available, document transportation services, and the criteria for the weighted ridership category.*
a) [Ref. 55]
- 38) Transportation-Voluntary PK Program: *Findings noted. We will review our procedures and work to ensure Voluntary PK Program students are not reported for state transportation funding.*
a) [Ref. 58]
- 39) Transportation-Matching Demographics Record: *Findings noted. We will review our procedures and work to ensure only students with matching Demographic survey record are reported.*
a) [Ref. 59]
- 40) Transportation-Reporting for Funding: *Findings noted. We will review our procedures and work to ensure students enrolled beyond the 180 day school year who are reported for funding have the appropriate criteria for FEFP funded programs, IDEA, or DJJ.*
a) [Ref. 60/61]
- 41) Transportation-Days in Term: *Findings noted. We will review our procedures and work to ensure the correct Days in Term is reported according to the schools' instructional calendars.*
a) [Ref. 62]
- 42) Transportation-Number of Buses: *Findings noted. We will review our procedures and work to ensure the number of buses used to transport students is accurately reported.*
a) [Ref. 64]
- 43) Transportation-City Buses: *Findings noted. We will review our procedures and work to ensure students are not be reported for funding if they live less than 2 miles from the school.*
a) [Ref. 66]

We wish to thank your office for respect, professionalism, and courtesy your staff displayed during our audit. Each time we are audited, we improve and gain from the feedback we are provided.

Sincerely,


Dr. Barbara M. Jenkins
Superintendent

For Barbara Jenkins