

**GLADES COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Dr. Alice E. Barfield served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Crystal Drake, Vice Chair	1
Jenny Allen, Chair	2
Jean Prowant	3
Kimberly Clement from 11-22-22	4
Gloria Reese through 11-21-22	4
Patricia Pearce	5

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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GLADES COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

Page
No.

SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	9
Findings	9
SCHEDULE E – FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS	16
NOTES TO SCHEDULES.....	19
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	23
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	26
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	28
Findings	28
SCHEDULE H – FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS	32
NOTES TO SCHEDULES.....	33
MANAGEMENT’S RESPONSE	34

GLADES COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Glades County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 51 teachers in our test. Three (6 percent) of the 51 teachers in our test taught at charter schools and none of the 15 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 20 of the 30 students in our ESOL test and 8 of the 13 students in our ESE Support Levels 4 and 5 test. Three (10 percent) of the 30 students in our ESOL test attended charter schools and none of the 20 students with exceptions attended charter schools. One (8 percent) of the 13 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (13 percent) of the 8 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 90 of the 200 students in our student transportation test as well as exceptions for 53 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 25 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .0378 (.0378 all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 24.7099 (22.5094 applicable to District schools other than charter schools and 2.2005 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 142 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$113,354 (negative 24.7099 times \$4,587.40), of

which \$103,259 is applicable to District schools other than charter schools and \$10,095 is applicable to charter schools.

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

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

THE DISTRICT

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

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

For the fiscal year ended June 30, 2023, State funding totaling \$10.4 million was provided through the FEFP to the District for the District-reported 1,800.95 unweighted FTE as recalibrated, which included 286.52 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes

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

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

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

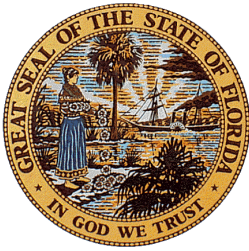
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey²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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, 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 \$351,857 for student transportation as part of the State funding through the FEFP.

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Glades County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2022-23* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Glades County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 16, 2024

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2023, the Glades County District School Board (District) reported to the DOE 1,800.95 unweighted FTE as recalibrated, which included 286.52 unweighted FTE as recalibrated for charter schools, at five District schools other than charter schools, one charter school, and one virtual education cost center.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2023. (See NOTE B.) The population of schools (seven) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,931) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 20 of the 30 students in our ESOL test,⁴ and 8 of the 13 students in our ESE Support Levels 4 and 5 test.⁵ Three (10 percent) of the 30 students in our ESOL test attended charter schools and none of the 20 students with exceptions attended charter schools. One (8 percent) of the 13 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (13 percent) of the 8 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	6	5	1,466	49	-	1,371.4100	41.1085	22.7783
Basic with ESE Services	6	4	386	23	2	359.3000	19.0015	2.4476
ESOL	4	4	66	30	20	49.6000	23.0429	(19.0037)
ESE Support Levels 4 and 5	4	4	13	13	8	7.9700	7.9714	(6.2600)
Career Education 9-12	2	-	-	-	-	12.6700	.0000	.0000
All Programs	7	5	<u>1,931</u>	<u>115</u>	<u>30</u>	<u>1,800.9500</u>	<u>91.1243</u>	<u>(.0378)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 3, 4, 11, 12, 19, and 20 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 5, 13, 14, 21, and 25 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (147, of which 138 are applicable to District schools other than charter schools and 9 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 51 teachers in our test.⁶ Three (6 percent) of the 51 teachers in our test taught at charter schools and none of the 15 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 1, 6, 7, 8, 9, 10, 15, 16, 17, 18, 22, 23, and 24 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	12.2408	1.126	13.7831
102 Basic 4-8	8.2929	1.000	8.2929
103 Basic 9-12	1.7446	.999	1.7429
111 Grades K-3 with ESE Services	.5222	1.126	.5880
112 Grades 4-8 with ESE Services	1.9919	1.000	1.9919
113 Grades 9-12 with ESE Services	(.0665)	.999	(.0664)
130 ESOL	(19.0037)	1.206	(22.9185)
254 ESE Support Level 4	(3.0032)	3.674	(11.0338)
255 ESE Support Level 5	(2.7568)	5.401	(14.8895)
Subtotal	(.0378)		(22.5094)

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
102 Basic 4-8	.5000	1.000	.5000
255 ESE Support Level 5	(.5000)	5.401	(2.7005)
Subtotal	.0000		(2.2005)

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	12.2408	1.126	13.7831
102 Basic 4-8	8.7929	1.000	8.7929
103 Basic 9-12	1.7446	.999	1.7429
111 Grades K-3 with ESE Services	.5222	1.126	.5880
112 Grades 4-8 with ESE Services	1.9919	1.000	1.9919
113 Grades 9-12 with ESE Services	(.0665)	.999	(.0664)
130 ESOL	(19.0037)	1.206	(22.9185)
254 ESE Support Level 4	(3.0032)	3.674	(11.0338)
255 ESE Support Level 5	(3.2568)	5.401	(17.5900)
Total	(.0378)		(24.7099)

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0051</u>	<u>#0055</u>	
101 Basic K-3	.....	7.6926	4.5482	12.2408
102 Basic 4-8	2.7363	2.9111	2.6455	8.2929
103 Basic 9-12	1.7446	.....	.....	1.7446
111 Grades K-3 with ESE Services	.....	.5222	.....	.5222
112 Grades 4-8 with ESE Services	1.4920	.....	.4999	1.9919
113 Grades 9-12 with ESE Services	(.0665)	.....	.....	(.0665)
130 ESOL	(3.3400)	(10.1888)	(5.4749)	(19.0037)
254 ESE Support Level 4	(2.0664)	(.4369)	(.4999)	(3.0032)
255 ESE Support Level 5	(.5000)	(.5380)	(1.7188)	(2.7568)
Total	<u>.0000</u>	<u>(.0378)</u>	<u>.0000</u>	<u>(.0378)</u>

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

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹	
		<u>#0056*</u>	<u>Total</u>
101 Basic K-3	12.2408	.....	12.2408
102 Basic 4-8	8.2929	.5000	8.7929
103 Basic 9-12	1.7446	.....	1.7446
111 Grades K-3 with ESE Services	.5222	.....	.5222
112 Grades 4-8 with ESE Services	1.9919	.....	1.9919
113 Grades 9-12 with ESE Services	(.0665)	.....	(.0665)
130 ESOL	(19.0037)	.....	(19.0037)
254 ESE Support Level 4	(3.0032)	.....	(3.0032)
255 ESE Support Level 5	<u>(2.7568)</u>	<u>(.5000)</u>	<u>(3.2568)</u>
Total	<u>(.0378)</u>	<u>.0000</u>	<u>(.0378)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Glades County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2022-23* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Moore Haven Middle High School (#0021)

- | | | |
|----|--|---------|
| 1. | [Ref. 2172] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student was adjusted in Finding 5 (Ref. 2104), we present this disclosure finding with no proposed adjustment. | .0000 |
| 2. | [Ref. 2101] The IEPs for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment: | |
| | 102 Basic 4-8 | .0080 |
| | 103 Basic 9-12 | .4999 |
| | 112 Grades 4-8 with ESE Services | (.0080) |
| | 113 Grades 9-12 with ESE Services | (.4999) |
| | | .0000 |
| 3. | [Ref. 2102] The English language proficiency of three ELL students was not assessed and ELL Committees were not convened by October 1 (one student) or within 30 school days prior (two students) to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. <i>(Finding Continues on Next Page)</i> | |

Findings

Moore Haven Middle High School (#0021) (Continued)

We also noted that the *ELL Student Plans* for these students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.2790	
103 Basic 9-12	.5452	
130 ESOL	<u>(1.8242)</u>	.0000

4. [Ref. 2103] The ESOL files for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.1036	
130 ESOL	<u>(1.1036)</u>	.0000

5. [Ref. 2104] The *Matrix of Services* forms for four ESE students, and the IEP for one of the students, were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
112 Grades 4-8 with ESE Services	1.5000	
113 Grades 9-12 with ESE Services	.4334	
254 ESE Support Level 4	(1.9334)	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

6. [Ref. 2170] One teacher taught Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach this student out of field. In addition, the student's parents were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0665	
130 ESOL	<u>(.0665)</u>	.0000

7. [Ref. 2171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught Access courses that required additional certification in Elementary Education. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

Findings

Moore Haven Middle High School (#0021) (Continued)

102 Basic 4-8	.1330	
254 ESE Support Level 4	<u>(.1330)</u>	.0000

8. [Ref. 2173] One teacher taught English and Basic subject areas to classes that included ELL students but was not properly certified and was not approved by the School Board to teach out of field in English or to ELL students. The teacher was certified in Elementary Education but taught courses that required certification in English, Math, and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0797	
103 Basic 9-12	.1330	
130 ESOL	<u>(.2127)</u>	.0000

9. [Ref. 2174] One teacher taught a Science course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1330	
130 ESOL	<u>(.1330)</u>	.0000
		<u>.0000</u>

Moore Haven Elementary School (#0051)

10. [Ref. 5173] One teacher taught Elementary Education to classes that included ELL students but was not properly certified and was not approved by the School Board to teach out of field in Elementary Education or to ELL students. The teacher was certified in Social Science but taught courses that required certification in Elementary Education and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. Since the student was adjusted in Finding 11 (Ref. 5101), we present this disclosure finding with no proposed adjustment. .0000

11. [Ref. 5101] *ELL Student Plans* for seven students reported in the ESOL Program were not available at the time of our examination and could not be subsequently located. *(Finding Continues on Next Page)*

Findings

Moore Haven Elementary School (#0051) (Continued)

We also noted that the English language proficiency of five of these students was not assessed, and ELL Committees were not convened by October 1 (four students) or within 30 school days prior (one student) to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	4.4510	
102 Basic 4-8	1.3354	
130 ESOL	<u>(5.7864)</u>	.0000

12. [Ref. 5102] The ESOL files for three ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8903	
102 Basic 4-8	1.5757	
130 ESOL	<u>(2.4660)</u>	.0000

13. [Ref. 5103] One ESE student was incorrectly reported in ESE Support Level 5 based on the student's enrollment in the Hospital and Homebound Program; however, the student had exited the Hospital and Homebound Program in the previous school year. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5002	
255 ESE Support Level 5	<u>(.5002)</u>	.0000

14. [Ref. 5104] The IEP and *Matrix of Services* form for one PK student reported in ESE was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0378)</u>	(.0378)
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15. [Ref. 5170/71] Two teachers did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 5170</u>		
101 Basic K-3	.4149	
254 ESE Support Level 4	<u>(.4149)</u>	.0000

<u>Ref. 5171</u>		
101 Basic K-3	1.5652	
130 ESOL	<u>(1.5652)</u>	.0000

Findings

Moore Haven Elementary School (#0051) (Continued)

16. [Ref. 5172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required the addition of the PK Disabilities Endorsement to the teacher's certificate. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0220	
254 ESE Support Level 4	(.0220)	.0000

17. [Ref. 5174] One teacher taught Language Arts and Basic subject area courses that included an ELL student but was not properly certified to teach an ELL student and was not approved by the School Board to teach this student out of field. In addition, the teacher had earned none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points 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	.3712	
130 ESOL	(.3712)	.0000
		(.0378)

West Glades School (#0055)

18. [Ref. 5574] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student was adjusted in Finding 19 (Ref. 5501), we present this disclosure finding with no proposed adjustment.

.0000

19. [Ref. 5501] *ELL Student Plans* for four students reported in the ESOL Program were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency of one of these students was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, ELL Committees for two of these students were convened to extend the ESOL placements beyond 3 years from each student's DEUSS anniversary date; however, the Committees did not document the required two criteria to support this extension as set forth in SBE Rule 6A-6.09022 (3) FAC. We propose the following adjustment:

Findings

West Glades School (#0055) (Continued)

101 Basic K-3	2.6562	
102 Basic 4-8	.4285	
130 ESOL	(3.0847)	.0000

20. [Ref. 5502] The file for one ELL student indicated the student was exited from the ESOL Program on November 22, 2021; consequently, the student should not have been reported in ESOL. We propose the following adjustment:

102 Basic 4-8	.8570	
130 ESOL	(.8570)	.0000

21. [Ref. 5503] The *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:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	(.4999)	.0000

22. [Ref. 5570] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Mentally Handicapped but taught courses that required certification in Reading and Elementary Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.8722	
102 Basic 4-8	.8466	
255 ESE Support Level 5	(1.7188)	.0000

23. [Ref. 5571] One teacher taught a Social Science course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2395	
130 ESOL	(.2395)	.0000

24. [Ref. 5572/73] Two teachers did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We propose the following adjustments:

Ref. 5572		
101 Basic K-3	1.0198	
102 Basic 4-8	.0548	
130 ESOL	(1.0746)	.0000

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)	
<u>West Glades School (#0055)</u> (Continued)			
Ref. 5573			
102 Basic 4-8	.2191		
130 ESOL	(.2191)	.0000	
		.0000	
<u>Pemayetv Emahakv Charter "Our Way School" (#0056)</u>			
25. [Ref. 5601] The IEP and <i>Matrix of Services</i> 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:			
102 Basic 4-8	.5000		
255 ESE Support Level 5	(.5000)	.0000	
		.0000	
Proposed Net Adjustment		(.0378)	

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Glades County District School Board (District) management indicated that the issues identified in Schedule D could be attributed to: (1) staff turnover (Findings 1, 6, 7, 8, 9, 10, 15, 16, 17, 18, 22, 23, and 24) and (2) school staff oversights and inadequate recordkeeping (Findings 2, 3, 4, 5, 11, 12, 13, 14, 19, 20, 21, and 25).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) IEPs and *Matrix of Services* forms are timely prepared and retained in readily accessible files; (2) the English language proficiency of students being considered for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments and include the required criteria for continuing placement; (3) *ELL Student Plans* are timely prepared, and are retained in the students' ESOL files; (4) students reported in the Hospital and Homebound Program are placed based on timely completed and validated physician statements, which are maintained in readily accessible files; (5) students exited from the ESOL Program are not reported in ESOL; (6) teachers are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (7) teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2022-23

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2022-23

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2022-23

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

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

1. The District

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

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

For the fiscal year ended June 30, 2023, State funding totaling \$10.4 million was provided through the FEFP to the District for the District-reported 1,800.95 unweighted FTE as recalibrated, which included 286.52 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

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

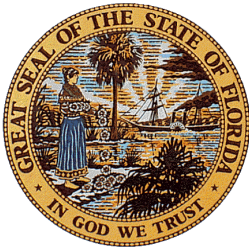
- Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*
- Chapter 1001, Florida Statutes, *Early Learning-20 Governance*
- Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*
- Chapter 1003, Florida Statutes, *Public K-12 Education*
- Chapter 1006, Florida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

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 including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

School	Findings
1. Moore Haven Middle High School	1 through 9
2. Moore Haven Elementary School	10 through 17
3. West Glades School	18 through 24
4. Pemayetv Emahakv Charter “Our Way School”*	25
5. Glades Virtual Franchise	NA
* Charter School	

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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Glades County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

⁷ 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.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 16, 2024

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2023. (See NOTE B.) The population of vehicles (38) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (1,362) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Hazardous Walking	1
IDEA – PK through Grade 12, Weighted	9
All Other FEFP Eligible Students	<u>1,352</u>
Total	<u>1,362</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 90 of 200 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 5, 6, 7, and 8 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.	(2)	-	-
Our tests included 200 of the 1,362 students reported as being transported by the District.	-	90	(89)
In conjunction with our general tests of student transportation we identified certain issues related to 53 additional students.	-	<u>53</u>	<u>(53)</u>
Totals	<u>(2)</u>	<u>143</u>	<u>(142)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

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

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 677 students were reported for an incorrect number of DIT in the October 2022 reporting survey period as there were 6 days of instruction that were missed due to storm days. The students were reported for 90 DIT rather than 84 DIT. We also noted that the number of buses in operation was over-reported by two in the February 2023 reporting survey period due to data entry errors when keying in the bus numbers. We propose the following adjustments:

October 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(675)	

84 Days in Term

IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	<u>675</u>	0

February 2023 Survey

Number of Buses in Operation	<u>(2)</u>	
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**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 52] Three students in our test were not enrolled in a Glades County District School. District personnel stated that the students were Glades County residents, classified as students with disabilities under IDEA, but were enrolled in Hendry County District Schools and transported by the Glades County School District under an inter-District agreement. However, the District was unable to locate the agreement; consequently, there was no documentation to support the students' eligibility for State transportation funding. We propose the following adjustments:

October 2022 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted (1)

February 2023 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

June 2023 Survey

17 Days in Term

IDEA - PK through Grade 12, Weighted (1) (3)

3. [Ref. 53] One student in our test was incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6; however, the student was in grade 12. The student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

February 2023 Survey

90 Days in Term

Hazardous Walking (1) (1)

4. [Ref. 54] Our general tests disclosed that 22 PK students (1 student in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

October 2022 Survey

84 Days in Term

All Other FEFP Eligible Students (12)

February 2023 Survey

90 Days in Term

All Other FEFP Eligible Students (10) (22)

Findings

5. [Ref. 55] Our general tests of student ridership disclosed that 72 students (40 students in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2023 reporting survey period. There was no documentation to support that the students were enrolled in an ESY Program or in a nonresidential DJJ Program; therefore, the students were not otherwise eligible for State transportation funding. We propose the following adjustment:

June 2023 Survey

17 Days in Term

All Other FEFP Eligible Students	(72)	(72)
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6. [Ref. 56] Six students in our test were either not marked as riding a bus (three students) or were not listed on the bus driver report (three students). We also noted that one of the students lived less than 2 miles from the student's assigned school, and the IEP for one of the students did not include one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustments:

October 2022 Survey

84 Days in Term

All Other FEFP Eligible Students	(4)	
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February 2023 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(1)	(6)

7. [Ref. 57] Thirty-eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2022 Survey

84 Days in Term

All Other FEFP Eligible Students	(20)	
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February 2023 Survey

90 Days in Term

All Other FEFP Eligible Students	(18)	(38)
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8. [Ref. 58] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP did not indicate that the student met at least one of the five criteria required for reporting in a weighted category. *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

We determined that the student lived 2 miles or more from the student’s assigned school and was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2023 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(142)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Glades County District School Board (District) management indicated that the issues identified in Schedule G could be attributed to: (1) oversights by Transportation Department staff (Findings 1, 2, 3, 6, and 8) and (2) misunderstanding of the requirements set forth in the *FTE General Instructions 2022-23* (Findings 4, 5, and 7).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT and the number of buses in operation are accurately reported; (2) inter-District agreements governing the ridership of students enrolled in school in a neighboring district are retained to support the students' reporting for State transportation funding in the students' District of residence; (3) only students meeting grade-level criteria who live less than 2 miles from their assigned school and walk in a properly designated hazardous walking location in order to attend school are reported in the Hazardous Walking ridership category; (4) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (5) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (6) only those students who are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP, which are retained in readily accessible files; and (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2022-23 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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

1. Student Eligibility

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

2. Transportation in Glades County

For the fiscal year ended June 30, 2023, the District received \$351,857 for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2022	15	677	24
February 2023	18	599	17
June 2023	<u>5</u>	<u>86</u>	<u>1</u>
Totals	<u>38</u>	<u>1,362</u>	<u>42</u>

3. Statutes and Rules

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

- Section 1002.33, Florida Statutes, *Charter Schools*
- Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
- Section 1011.68, Florida Statutes, *Funds for Student Transportation*
- SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

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

MANAGEMENT'S RESPONSE



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Glades County School District
Dr. Alice E. Barfield
Superintendent

Building Academic Excellence

Dr. Alice E. Barfield
Superintendent

Ronald Boils
Director of
Administrative Services

Rhonda Boils
Director of
Exceptional Student
Education

Brian Greseth
Director of
Safety & Facilities

Dawn Martin
Director of
Finance

Wendy Mullens
Director of
Curriculum &
Instruction

John Radebaugh
Director of
Human Resources

Doreen Sabella
Director of
Student Services

School Board Members

Crystal Drake
District 1

Jenny Allen
District 2

Jean Prowant
District 3

Kimberly Clement
District 4

Patricia Pearce
District 5

October 16, 2024

Sherrill F. Norman, Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 34399-1450

Dear Ms. Norman,

We are in receipt of the preliminary and tentative findings related to the Audit of the Florida Education Finance Program (FEFP) Full-Time Equivalent Student Enrollment and Student Enrollment and Student Transportation for the fiscal year ended June 30, 2023.

Review of the findings indicate three specific areas of concern that we have assessed our procedures and made changes we believe will ensure future compliance. Those areas include: 1) Teacher Certification and Out-of-field Reporting; 2) Proper Documentation of Services provided to Exceptional Education Students (ESE) and English for Speakers of Other Languages (ESOL); 3) Documentation of Transportation Ridership Eligibility and Classification.

We appreciate the opportunity to have our systems and processes reviewed in order to ensure that we are properly complying with State requirements. We consider the audit process to be the most helpful in identifying areas in which we need to improve. As of such we have taken the following corrective action;

Teacher Certification and Out-of-Field Reporting

To ensure that teachers are placed in classes that they possess proper certification, the Human Resources (HR) Department work closely with the School Administrators and the Director of Curriculum to ensure that the classes and/or courses assigned on FLDOE code directory aligns with the individual teacher certifications. When a teacher is assigned to a class and/or course for which they are not currently certified, an acknowledgment form is signed by the teacher and retained. The form outlines the out-of-field requirements and the teacher signature indicates their understanding of, and agreement to, adding the new subject certification to their teaching license with the time period required. For those teaching without a valid certification, an assessment is made of their educational credentials and instruction is provided to apply for alternative certification. While the teacher is completing the process, they are classified as a "Guest Teacher" or long-term substitute. Once the initial certification is obtained, the teacher is moved into the teaching position.

Proper Documentation of Services Provided to Exceptional Education Students (ESE) and English for Speakers of Other Languages (ESOL)

To ensure IEPs and Matrix of Services, English language proficiency of students are timely assessed, ELL Student Plans, Hospital and Homebound Program is validated by physician statement, ESOL students are properly exited, and teachers earn required in-service training timelines the district will provide consistent training and support to improve our processes and procedures. Our ESE Department and data entry specialists will monitor data monthly and make corrections as needed with the school. The ESE and Student Services Departments will have streamlined the process documents for requesting evaluations and timely notifications of when evaluations are completed. This will ensure the we are in compliance with all timelines. The ESE Department and Student Services in Glades County are working diligently to provide consistent training and support to improve our processes and procedures.

The School District of Glades County does not discriminate on the basis of race, color, national origin, gender, age, disability, marital status or genetic information in its educational programs, services or activities, or in its hiring or employment practices. The District Questions, complaints, or requests for additional information regarding discrimination or harassment may be sent to: John Radebaugh P.O. Box 459, Moore Haven, FL 33471 or emailed to john.radebaugh@glades-schools.org



Documentation of Transportation Ridership Eligibility and Classification

The oversights of the Transportation Department staff and the misunderstanding of the requirements in the FTE General Instructions can be attributed to the findings. That District management take corrective actions to ensure the number DIT and buses in operation are reported correctly, inter-District agreements will be retained, only students meeting grade-level criteria will be reported in the Hazardous Walking category, PK students will be reported correctly that are IDEA or parents enrolled in a Teenage Parent Program, only IDEA students who IEPs document the needs for ESY services or students with in nonresidential DJJ Programs are reported during the summer surveys, only students who have been documented at least one day during reporting survey, students who are weighted meet the criteria for the weighted classification and indicated on their IEP, and the distance from home to school is verified prior to students being reported. Our Transportation Department is working diligently to ensure these findings are corrected. We have purchased the Easy Routing software to effectively communicate to Skyward our student information which should reduce our number of errors.

We believe that these changes in our processes will ensure that the District can document that appropriate procedures were followed specifically related to FEFP Enrollment and Student Transportation. We would like to thank the Staff from the Auditor's General's Office for the professional manner with which the audit was conducted.

Respectfully,

A handwritten signature in black ink that reads "Alice E. Barfield". The signature is written in a cursive, flowing style.

Dr. Alice E. Barfield
Superintendent