

Report No. 2024-058
November 2023

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**COLLIER COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. Kamela Patton served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dr. Jory Westberry, Vice Chair from 11-19-21	1
Stephanie Lucarelli	2
Jennifer Mitchell, Chair from 11-19-21, Vice Chair through 11-18-21	3
Erick Carter, Chair through 11-18-21	4
Roy M. Terry	5

The team leader was Olukemi T. Latilo, 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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COLLIER COUNTY DISTRICT SCHOOL BOARD
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COLLIER COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
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 Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Collier 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, 2022. 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 11 of the 89 teachers in our test. Fifteen (17 percent) of the 89 teachers in our test taught at charter schools and 4 (36 percent) of the 11 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 6 of the 34 students in our ESE Support Levels 4 and 5 test. None of the 34 students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 53 of the 497 students in our student transportation test as well as exceptions for 55 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 23 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .1668 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 19.3952 (18.4106 applicable to District schools other than charter schools and .9846 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 62 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, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$84,814 (negative 19.3952 times \$4,372.91), of which \$80,508 is applicable to District schools other than charter schools and \$4,306 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 Collier 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 Collier County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 62 schools¹ other than charter schools, 8 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$32.8 million was provided through the FEFP to the District for the District-reported 47,416.64 unweighted FTE as recalibrated, which included 4,562.82 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

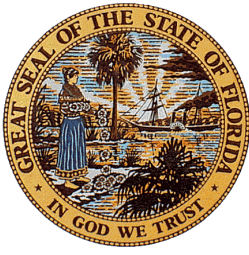
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student 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 John M. McKay Scholarships for Students with Disabilities Program and 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), 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 \$8.6 million for student transportation as part of the State funding through the FEFP.

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Collier 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, 2022. 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 2021-22* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5, the Collier 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, 2022.

Other Reporting Required by *Government Auditing Standards*

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

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance

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.

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 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,

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

Sherrill F. Norman, CPA
Tallahassee, Florida
November 14, 2023

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, 2022, the Collier County District School Board (District) reported to the DOE 47,416.64 unweighted FTE as recalibrated, which included 4,562.82 unweighted FTE as recalibrated for charter schools, at 62 District schools other than charter schools, 8 charter schools, 1 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 DOE for schools and students for the fiscal year ended June 30, 2022. (See NOTE B.) The population of schools (75) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (5,309) 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 6 of the 34 students in our ESE Support Levels 4 and 5 test.⁴ None of the 34 students in our ESE Support Levels 4 and 5 test 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	74	10	4,053	98	1	31,686.3000	64.3170	19.2588
Basic with ESE Services	74	10	821	53	2	9,407.6600	39.6092	.9399
ESOL	66	6	378	91	3	4,696.2600	68.5489	(14.0886)
ESE Support Levels 4 and 5	51	4	43	34	6	677.0400	28.5765	(6.2769)
Career Education 9-12	14	2	<u>14</u>	<u>12</u>	-	<u>949.3800</u>	<u>2.8815</u>	<u>.0000</u>
All Programs	75	10	<u>5,309</u>	<u>288</u>	<u>12</u>	<u>47,416.6400</u>	<u>203.9331</u>	<u>(.1668)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (237, of which 184 are applicable to District schools other than charter schools and 53 are applicable to charter schools) consisted of the total number of teachers at schools in our test

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 7, and 15 on *SCHEDULE D*.

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. From the population of teachers, we selected 89 and found exceptions for 11 teachers.⁵ Fifteen (17 percent) of the 89 teachers in our test taught at charter schools and 4 (36 percent) of the 11 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁵ For teachers, the material noncompliance is composed of Findings 2, 5, 8, 9, 11, 12, 16, 20, 21, 22, and 23 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	3.4313	1.126	3.8637
102 Basic 4-8	4.0546	1.000	4.0546
103 Basic 9-12	.3279	1.010	.3312
111 Grades K-3 with ESE Services	1.3005	1.126	1.4644
112 Grades 4-8 with ESE Services	.0507	1.000	.0507
113 Grades 9-12 with ESE Services	(.4113)	1.010	(.4154)
130 ESOL	(2.6436)	1.199	(3.1697)
254 ESE Support Level 4	(5.2769)	3.648	(19.2501)
255 ESE Support Level 5	(1.0000)	5.340	(5.3400)
Subtotal	(.1668)		(18.4106)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	10.2612	1.126	11.5541
102 Basic 4-8	1.1838	1.000	1.1838
130 ESOL	(11.4450)	1.199	(13.7225)
Subtotal	.0000		(.9846)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	13.6925	1.126	15.4178
102 Basic 4-8	5.2384	1.000	5.2384
103 Basic 9-12	.3279	1.010	.3312
111 Grades K-3 with ESE Services	1.3005	1.126	1.4644
112 Grades 4-8 with ESE Services	.0507	1.000	.0507
113 Grades 9-12 with ESE Services	(.4113)	1.010	(.4154)
130 ESOL	(14.0886)	1.199	(16.8922)
254 ESE Support Level 4	(5.2769)	3.648	(19.2501)
255 ESE Support Level 5	(1.0000)	5.340	(5.3400)
Total	(.1668)		(19.3952)

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.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0131</u>	<u>#0141</u>	
101 Basic K-3	1.0000	.....	.4323	1.4323
102 Basic 4-8	.....	.2123	2.0343	2.2466
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	(1.0000)	.....	.5001	(.4999)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(.2123)	(.4323)	(.6446)
254 ESE Support Level 4	.....	.....	(2.5344)	(2.5344)
255 ESE Support Level 5	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

Proposed Adjustments¹

<u>No.</u>	<u>Brought Forward</u>	<u>#0391</u>	<u>#7001</u>	<u>#7004</u>	<u>#7023</u>	<u>Balance Forward</u>
101	1.4323	1.8573	.....	.....	.1417	3.4313
102	2.2466	.....	.9169	.8911	.....	4.0546
103	.0000	.....	.....	.4113	(.0834)	.3279
111	(.4999)	.....	.....	.....	1.8004	1.3005
112	.0000	1.0000	(.9169)	(.8911)	.8587	.0507
113	.0000	.....	.....	(.4113)	.....	(.4113)
130	(.6446)	(1.8573)	.....	.....	(.1417)	(2.6436)
254	(2.5344)	.....	.....	.....	(2.7425)	(5.2769)
255	<u>.0000</u>	<u>(1.0000)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.0000)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1668)</u>	<u>(.1668)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹	
		<u>#9035*</u>	<u>Total</u>
101 Basic K-3	3.4313	10.2612	13.6925
102 Basic 4-9	4.0546	1.1838	5.2384
103 Basic 9-12	.3279	.....	.3279
111 Grades K-3 with ESE Services	1.3005	.....	1.3005
112 Grades 4-8 with ESE Services	.0507	.....	.0507
113 Grades 9-12 with ESE Services	(.4113)	.....	(.4113)
130 ESOL	(2.6436)	(11.4450)	(14.0886)
254 ESE Support Level 4	(5.2769)	.....	(5.2769)
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.....</u>	<u>(1.0000)</u>
Total	<u>(.1668)</u>	<u>.0000</u>	<u>(.1668)</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

Collier 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 2021-22* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Everglades City School (#0051)

1. [Ref. 5101] School records for one ESE student did not evidence that the General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

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

Tommie Barfield Elementary School (#0131)

2. [Ref. 13170] One teacher taught a Language Arts course to an ELL student but was not certified in ESOL and was not approved by the School Board to teach this student out of field until March 8, 2022, which was after the February 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2123	
130 ESOL	<u>(.2123)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Shadowlawn Elementary School (#0141)

3. [Ref. 14101] The *ELL Student Plan* for one ELL student was not developed until December 17, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4323	
130 ESOL	(.4323)	.0000

4. [Ref. 14102] 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	.5001	
254 ESE Support Level 4	(.5001)	.0000

5. [Ref. 14170] Our testing of teacher qualifications disclosed that one teacher was hired as a long-term guest teacher. School Board policies indicate that a long-term guest teacher shall assume the full duties of a regular teacher upon accepting a long-term classroom assignment. As such, we determined that the long-term guest teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Prekindergarten Primary Education but taught courses that required certification in Elementary Education. We proposed the following adjustment:

102 Basic 4-8	2.0343	
254 ESE Support Level 4	(2.0343)	.0000
		<u>.0000</u>

Lorenzo Walker Technical High School (#0282)

6. [Ref. 28201] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,644 (Grades 9-10) and 1,613 (Grades 11-12) weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,720 CMW to 2,205 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000
.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Laurel Oak Elementary School (#0391)

7. [Ref. 39101] One student was incorrectly reported in ESE Support Level 5 based on the student’s intermittent placement in the Hospital and Homebound Program. The student was not provided Hospital and Homebound services during the reporting survey periods and the on-campus instruction should have been reported in Grades 4-8 with ESE Services. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

8. [Ref. 39170] Our testing of teacher qualifications disclosed that one teacher was hired as a long-term guest teacher. School Board policies indicate that a long-term guest teacher shall assume the full duties of a regular teacher upon accepting a long-term classroom assignment. As such, we determined that the long-term guest teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until March 8, 2022, after the October 2021 and February 2022 reporting survey periods. In addition, the students’ parents were not notified of the teacher’s out-of-field status until February 10, 2022, which was also after the October 2021 reporting survey period. We proposed the following adjustment:

101 Basic K-3	1.0837	
130 ESOL	<u>(1.0837)</u>	.0000

9. [Ref. 39171] One teacher taught Language Arts to classes that included ELL students but was not certified in ESOL and was not approved by the School Board to teach these students out of field until March 8, 2022, which was after the February 2022 reporting survey period. We propose the following adjustment:

101 Basic K-3	.7736	
130 ESOL	<u>(.7736)</u>	.0000
		<u>.0000</u>

Collier Virtual Instruction Program (#7001)

10. [Ref. 700101] The EP for one ESE student in the Gifted Program did not include the participants’ signatures. We propose the following adjustment:

102 Basic 4-8	.9169	
112 Grades 4-8 with ESE Services	<u>(.9169)</u>	.0000
		<u>.0000</u>

Findings

Florida Virtual Course Offerings (#7004)

11. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in English. We propose the following adjustment:

103 Basic 9-12	.4113	
113 Grades 9-12 with ESE Services	<u>(.4113)</u>	.0000

12. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in General Science but taught courses that required certification in Middle Grade Math. We propose the following adjustment:

102 Basic 4-8	.8911	
112 Grades 4-8 with ESE Services	<u>(.8911)</u>	<u>.0000</u>
		<u>.0000</u>

eCollier Academy (#7023)

13. [Ref. 702301] The course schedule for one Basic virtual education student included courses that school records did not evidence had been successfully completed; therefore, the courses were not eligible to be reported for FEPF funding. We propose the following adjustment:

103 Basic 9-12	<u>(.1668)</u>	(.1668)
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14. [Ref. 702303] The English language proficiency of one ELL student was not assessed 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:

101 Basic K-3	.1417	
130 ESOL	<u>(.1417)</u>	.0000

15. [Ref. 702304] Four 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	1.8004	
112 Grades 4-8 with ESE Services	.8587	
254 ESE Support Level 4	<u>(2.6591)</u>	.0000

Findings

eCollier Academy (#7023) (Continued)

16. [Ref. 702370] One teacher taught a class of students with Autism spectrum disorder but was not certified or approved by the School Board to teach these students out of field. 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	.0834	
254 ESE Support Level 4	(.0834)	<u>.0000</u>
		<u>(.1668)</u>

Mason Classical Academy (#9035) (Charter School)

17. [Ref. 903501] The course schedules for several students in our test were incorrectly reported. The school's daily instructional schedules supported 1,750 (Kindergarten), 1,900 (1st – 2nd), 1,950 (3rd - 5th), and 1,645 (6th – 12th) instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 2,100 to 2,250 CMW (Kindergarten – 1st), 2,150 to 2,250 CMW (2nd – 5th), and 1,535 to 2,150 CMW (6th – 12th). Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school's instructional 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 incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

18. [Ref. 903502] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

Findings

Mason Classical Academy (#9035) (Charter School) (Continued)

19. [Ref. 903504] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3140	
130 ESOL	<u>(.3140)</u>	.0000

20. [Ref. 903570] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until March 8, 2022, which was after the October 2021 and February 2022 reporting survey periods. In addition, the student’s parents were not notified of the teacher’s out-of-field status until February 11, 2022, which was after the October 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.6540	
102 Basic 4-8	.8698	
130 ESOL	<u>(2.5238)</u>	.0000

21. [Ref. 903571] One teacher did not hold a valid teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	4.0326	
130 ESOL	<u>(4.0326)</u>	.0000

22. [Ref. 903572] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but hired to fill an open teacher vacancy providing direct instructional services to students.

Section 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including *(Finding Continues on Next Page)*

Findings

Mason Classical Academy (#9035) (Charter School) (Continued)

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

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

101 Basic K-3	3.3080	
130 ESOL	<u>(3.3080)</u>	.0000

23. [Ref. 903573] 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 the student out of field. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	1.2666	
130 ESOL	<u>(1.2666)</u>	<u>.0000</u>

.0000

Proposed Net Adjustment

(.1668)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Collier County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all required participants are involved in the development of students' EPs and IEPs and proper documentation is maintained in the students' files; (2) *ELL Student Plans* are timely prepared and are retained in the students' files; (3) ESE students are reported in accordance with students' *Matrix of Services* forms that are retained in the students' files; (4) student course schedules are reported in accordance with the schools' bell schedules; (5) schedules for students enrolled concurrently or intermittently in the Hospital and Homebound Program are reported in the appropriate programs; (6) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (7) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the 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; (8) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; and (9) teachers, including substitute teachers and guest teachers in adherence of School Board policy, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the school Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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 2021-22

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 2021-22

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 2021-22

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Collier 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 Collier 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 Collier County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 62 schools other than charter schools, 8 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$32.8 million was provided through the FEFP to the District for the District-reported 47,416.64 unweighted FTE as recalibrated, which included 4,562.82 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 John M. McKay Scholarships for Students with Disabilities Program, 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 John M. McKay Scholarships for Students with Disabilities Program and 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 John M. McKay Scholarships for Students with Disabilities Program and 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 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

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*

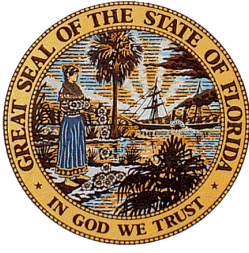
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Everglades City School	1
2. Tommie Barfield Elementary School	2
3. Shadowlawn Elementary School	3 through 5
4. Lorenzo Walker Technical High School	6
5. Laurel Oak Elementary School	7 through 9
6. Collier Virtual Instruction Program	10
7. Florida Virtual Course Offerings	11 and 12
8. Collier Virtual Instruction Course Offerings	NA
9. eCollier Academy	13 through 16
10. Mason Classical Academy*	17 through 23

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Collier 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, 2022. 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 2021-22 (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 Collier 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, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

⁶ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 14, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Collier 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, 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, 2022. (See NOTE B.) The population of vehicles (777) 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 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (33,219) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	45
Hazardous Walking	1,184
IDEA – PK through Grade 12, Weighted	1,546
All Other FEFP Eligible Students	<u>30,444</u>
Total	<u>33,219</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 53 of 497 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 2, 4, 5, 6, 7, 8, and 9 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was understated.	24	-	-
Our tests included 497 of the 33,219 students reported as being transported by the District.	-	53	(36)
In conjunction with our general tests of student transportation we identified certain issues related to 55 additional students.	-	<u>55</u>	<u>(26)</u>
Totals	<u>24</u>	<u>108</u>	<u>(62)</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

Collier 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 2021-22 (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 2021 reporting survey periods and the February and June 2022 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 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 60] Our general tests disclosed that 15,984 students were reported for an incorrect number of DIT in the October 2021 reporting survey period. The students were reported for 90 DIT rather than 88 DIT in accordance with the District's instructional calendar. We propose the following adjustments:

October 2021 Survey

90 Days in Term

Teenage Parents and Infants	(27)
Hazardous Walking	(609)
IDEA - PK through Grade 12, Weighted	(582)
All Other FEFP Eligible Students	(14,766)

88 Days in Term

Teenage Parents and Infants	27	
Hazardous Walking	609	
IDEA - PK through Grade 12, Weighted	582	
All Other FEFP Eligible Students	<u>14,766</u>	0

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 51] Our general tests disclosed that 35 students (2 students in our test) attending middle schools were incorrectly reported in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, provides transportation funding for elementary school students whose grade level does not exceed grade 6, by reason of being subject to hazardous walking condition en route to or from school as provided in Section 1006.23, Florida Statutes. Further, the *FTE General Instructions 2021-22*, page 64, provides that grade 6 students who attend middle or junior high school may not be counted; therefore, these students were not eligible to be reported in this ridership category. We did note that 30 (1 student in our test) of the 35 students lived more than 2 miles from their assigned school and were otherwise eligible to be reported in the All Other FEFP Eligible Students Ridership category. We propose the following adjustment:

October 2021 Survey

88 Days in Term

Hazardous Walking	(35)	
All Other FEFP Eligible Students	<u>30</u>	(5)

3. [Ref. 52] Our general tests disclosed that eight PK students 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 Teen Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

88 Days in Term

All Other FEFP Eligible Students	(3)
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February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(5)</u>	(8)
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4. [Ref. 53] Our general tests disclosed that 13 students (5 students in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the July 2021 and June 2022 reporting survey periods. District records did not evidence that the students were enrolled in an ESY Program or nonresidential DJJ Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

Findings

July 2021 Survey

11 Days in Term

All Other FEFP Eligible Students (7)

June 2022 Survey

8 Days in Term

All Other FEFP Eligible Students (6) (13)

5. [Ref. 54] The IEPs for 17 students in our test did not document the need for ESY services; consequently, the students were not eligible for State transportation funding during the July 2021 and June 2022 reporting survey periods. We also noted that one of the students was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category as the student’s IEP did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustments:

July 2021 Survey

11 Days in Term

All Other FEFP Eligible Students (4)

June 2022 Survey

8 Days in Term

IDEA – PK through Grade 12, Weighted (3)

All Other FEFP Eligible Students (10) (17)

6. [Ref. 55] Our general tests disclosed that eight students (seven students in our test) were not marked as riding buses during the July 2021 reporting survey period. We propose the following adjustment:

July 2021 Survey

11 Days in Term

IDEA - PK through Grade 12, Weighted (5)

All Other FEFP Eligible Students (3) (8)

7. [Ref. 56] Five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

Findings

July 2021 Survey

11 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1

October 2021 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2

June 2022 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1 0

8. [Ref. 57] Five students in our test 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:

October 2021 Survey

88 Days in Term

All Other FEFP Eligible Students (2)

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students (3) (5)

9. [Ref. 58] Twelve students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We also noted 1 student was not marked as riding the bus during the October 2021 reporting survey period. We propose the following adjustments:

October 2021 Survey

88 Days in Term

Hazardous Walking (8)

All Other FEFP Eligible Students 7

<u>Findings</u>	Students Transported Proposed Net Adjustments
February 2022 Survey	
<u>90 Days in Term</u>	
Hazardous Walking	(4)
All Other FEFP Eligible Students	<u>4</u>
	(1)
<p>10. [Ref. 59] Our examination disclosed that the number of buses in operation was underreported by 24 buses. Specifically, 26 buses were not reported (3 buses in the July 2021 reporting survey period and 23 buses in the October 2021 reporting survey period) due to miscoding the bus numbers and 2 buses not in use due to mechanical issues were incorrectly reported in the February 2022 reporting survey period. We also noted that five students (not in our test) reported with an incorrect bus number were not marked as being transported during the reporting survey period. We propose the following adjustments:</p>	
July 2021 Survey	
Number of Buses in Operation	3
<u>11 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(1)
October 2021 Survey	
Number of Buses in Operation	23
<u>88 Days in Term</u>	
All Other FEFP Eligible Students	(2)
	(5)
February 2022 Survey	
Number of Buses in Operation	(2)
	<u>24</u>
Proposed Net Adjustment	<u>(62)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Collier County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only eligible students reported in the Hazardous Walking ridership category are reported for State transportation funding; (3) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) only IDEA students whose IEPs document the need for ESY or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (5) only those students who are recorded on bus reports as having been transported to an FEFP eligible program on at least 1 day during the reporting survey period are reported for State transportation funding; (6) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; and (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Collier 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, 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 Collier County

For the fiscal year ended June 30, 2022, the District received \$8.6 million for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2021	115	318	2,156
October 2021	277	15,984	2,863
February 2022	279	16,598	3,136
June 2022	<u>106</u>	<u>319</u>	<u>2,233</u>
Totals	<u>777</u>	<u>33,219</u>	<u>10,388</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*

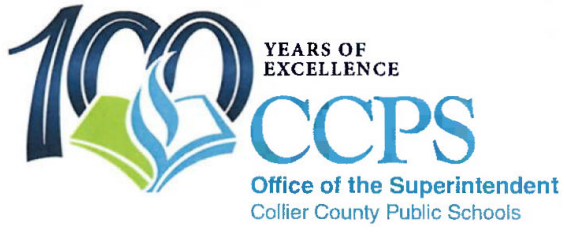
Section 1011.68, Florida Statutes, *Funds for Student Transportation*

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

NOTE B – TESTING STUDENT TRANSPORTATION
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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, 2022. 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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November 7, 2023

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

Dear Ms. Norman:

Following a thorough review of the preliminary and tentative Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Audit Report for the fiscal year ended June 30, 2022, the District would like to extend its sincere gratitude for the unbiased and objective assessment of our reported data and corresponding internal controls.

We are in agreement with the findings presented in this report. We have enhanced several of our existing internal controls, directly influenced by previous audits conducted by your office and thorough reviews of audit reports from similar districts. We would like to thank Ms. Olukemi Latilo for her diligent efforts in this process.

We remain committed to maintaining the highest standards of transparency and accountability and look forward to our continued partnership in this regard.

Sincerely,

A handwritten signature in blue ink that reads 'Leslie Ricciardelli'.

Dr. Leslie C. Ricciardelli
Superintendent

cc: Darren Burkett, Deputy Superintendent
John Antonacci, Chief Finance Officer
Mark Frehe, Senior Director of Student and Staff Projections, Allocations & Reporting