

**HENDRY 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, Michael Swindle served as Superintendent and the following individuals served as Board members:

| | <u>District No.</u> |
|--|---------------------|
| Dwayne E. Brown, Vice Chair from 11-16-21 | 1 |
| Paul Samerdyke | 2 |
| Amanda Nelson, Chair from 11-16-21, Vice Chair through 11-15-21 | 3 |
| Stephanie Busin, Chair through 11-15-21 | 4 |
| Jon Basquin | 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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HENDRY COUNTY DISTRICT SCHOOL BOARD
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HENDRY COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

| | |
|-------|---|
| CMW | Class Minutes, Weekly |
| DEUSS | Date Entered United States School |
| DOE | Department of Education |
| DJJ | Department of Juvenile Justice |
| 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 Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Hendry 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 16 of the 70 teachers in our test.
- 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 5 of the 35 students in our Basic with ESE Services test, 12 of the 74 students in our ESOL test, and 8 of the 13 students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 81 of the 300 students in our student transportation test as well as exceptions for 338 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 27 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .9109 but has a potential impact on the District's weighted FTE of negative 21.9829. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 418 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 \$96,129 (negative 21.9829 times \$4,372.91).

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 Hendry 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 Hendry 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 14 schools,¹ 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2022, State funding totaling \$74.9 million was provided through the FEFP to the District for the District-reported 13,442.54 unweighted FTE as recalibrated. 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 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

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

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.

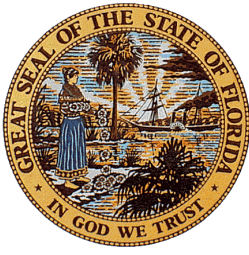
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student 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. The District received \$1.6 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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Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 Hendry 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 students in our Basic with Exceptional Student Education Services, 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, the Hendry 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.

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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, 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
November 15, 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 Hendry County District School Board (District) reported to the DOE 13,442.54 unweighted FTE as recalibrated at 14 District schools, 1 cost center, and 2 virtual education cost centers. The District did not report any charter schools.

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 (17) consisted of the total number of brick and mortar schools in the District that offered courses, 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 (9,178) 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 5 of the 35 students in our Basic with ESE Services test,⁴ 12 of the 74 students in our ESOL test,⁵ and 8 of the 13 students in our ESE Support Levels 4 and 5 test.⁶ The District did not report any 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 | 17 | 5 | 7,628 | 44 | 1 | 10,331.3300 | 33.9235 | 57.8867 |
| Basic with ESE Services | 17 | 5 | 1,182 | 35 | 5 | 1,895.1500 | 27.8694 | (11.3227) |
| ESOL | 12 | 4 | 353 | 74 | 12 | 630.6600 | 49.0420 | (22.2782) |
| ESE Support Levels 4 and 5 | 12 | 3 | 15 | 13 | 8 | 44.6400 | 9.7425 | (5.9753) |
| Career Education 9-12 | 6 | - | - | - | - | 540.7600 | .0000 | (19.2214) |
| All Programs | 17 | 5 | <u>9,178</u> | <u>166</u> | <u>26</u> | <u>13,442.5400</u> | <u>120.5774</u> | <u>(.9109)</u> |

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 2, 19, and 26 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 12, 14, 15, 16, 17, and 18 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, 5, and 9 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (286) 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 16 of the 70 teachers in our test.⁷

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.

⁷ For teachers, the material noncompliance is composed of Findings 1, 6, 7, 8, 10, 13, 20, 21, 22, 23, 24, 25, and 27 on *SCHEDULE D.*

SCHEDULE B

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

| <u>No. Program</u> ¹ | <u>Proposed Net Adjustment</u> ² | <u>Cost Factor</u> | <u>Weighted FTE</u> ³ |
|-----------------------------------|---|--------------------|----------------------------------|
| 101 Basic K-3 | 12.6528 | 1.126 | 14.2471 |
| 102 Basic 4-8 | 20.5583 | 1.000 | 20.5583 |
| 103 Basic 9-12 | 24.6756 | 1.010 | 24.9224 |
| 112 Grades 4-8 with ESE Services | (13.0710) | 1.000 | (13.0710) |
| 113 Grades 9-12 with ESE Services | 1.7483 | 1.010 | 1.7658 |
| 130 ESOL | (22.2782) | 1.199 | (26.7116) |
| 254 ESE Support Level 4 | (4.5081) | 3.648 | (16.4455) |
| 255 ESE Support Level 5 | (1.4672) | 5.340 | (7.8348) |
| 300 Career Education 9-12 | (19.2214) | 1.010 | (19.4136) |
| Total | (.9109) | | (21.9829) |

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>#0181</u> | <u>#0192</u> | <u>#0301</u> | |
| 101 Basic K-3 | ..... | 5.4665 | ..... | 5.4665 |
| 102 Basic 4-8 | ..... | ..... | .7854 | .7854 |
| 103 Basic 9-12 | 21.3456 | ..... | 1.9553 | 23.3009 |
| 112 Grades 4-8 with ESE Services | ..... | .5043 | ..... | .5043 |
| 113 Grades 9-12 with ESE Services | 2.4996 | ..... | ..... | 2.4996 |
| 130 ESOL | (1.6331) | (5.4665) | (.7854) | (7.8850) |
| 254 ESE Support Level 4 | (4.0038) | (.5043) | ..... | (4.5081) |
| 255 ESE Support Level 5 | (1.4672) | ..... | ..... | (1.4672) |
| 300 Career Education 9-12 | <u>(17.2083)</u> | <u>.....</u> | <u>(1.9553)</u> | <u>(19.1636)</u> |
| Total | <u>(.4672)</u> | <u>.0000</u> | <u>.0000</u> | <u>(.4672)</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>Total</u> |
|-----------------------------------|------------------------|--|----------------|------------------|
| | | <u>#7001</u> | <u>#7006</u> | |
| 101 Basic K-3 | 5.4665 | 7.1863 | ..... | 12.6528 |
| 102 Basic 4-8 | .7854 | 19.7729 | ..... | 20.5583 |
| 103 Basic 9-12 | 23.3009 | 1.0093 | .3654 | 24.6756 |
| 112 Grades 4-8 with ESE Services | .5043 | (13.5753) | ..... | (13.0710) |
| 113 Grades 9-12 with ESE Services | 2.4996 | ..... | (.7513) | 1.7483 |
| 130 ESOL | (7.8850) | (14.3932) | ..... | (22.2782) |
| 254 ESE Support Level 4 | (4.5081) | ..... | ..... | (4.5081) |
| 255 ESE Support Level 5 | (1.4672) | ..... | ..... | (1.4672) |
| 300 Career Education 9-12 | <u>(19.1636)</u> | <u>.....</u> | <u>(.0578)</u> | <u>(19.2214)</u> |
| Total | <u>(.4672)</u> | <u>.0000</u> | <u>(.4437)</u> | <u>(.9109)</u> |

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Hendry 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

**Proposed Net
Adjustments
(Unweighted FTE)**

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.

LaBelle High School (#0181)

1. [Ref. 18172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Science but taught a course that required certification in Social Science. In addition, the student's parents were not notified of the teacher's out-of-field status. Since the student was proposed for adjustment in Finding 4 (Ref. 18104), we present this disclosure finding with no proposed adjustment.

.0000

2. [Ref. 18101] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

3. [Ref. 18102/03] The *Matrix of Services* forms for five ESE students were not available at the time of our examination and could not be subsequently located. In addition, the IEP for two of these students was not available. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

LaBelle High School (#0181) (Continued)

Ref. 18102

| | | |
|-----------------------------------|-----------------|-------|
| 103 Basic 9-12 | .5000 | |
| 113 Grades 9-12 with ESE Services | 2.9996 | |
| 254 ESE Support Level 4 | <u>(3.4996)</u> | .0000 |

Ref. 18103

| | | |
|-------------------------|----------------|-------|
| 103 Basic 9-12 | .5042 | |
| 254 ESE Support Level 4 | <u>(.5042)</u> | .0000 |

4. [Ref. 18104] The course schedule for one ESE student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student was not provided a medical release to return to on-campus instruction until February 14, 2022, which was after the February 2022 reporting survey period; consequently, the student’s on-campus schedule should not have been reported for FEFP funding during the February 2022 reporting survey period. We propose the following adjustment:

| | | |
|-------------------------|----------------|---------|
| 255 ESE Support Level 5 | <u>(.4672)</u> | (.4672) |
|-------------------------|----------------|---------|

5. [Ref. 18105] The course schedule for one student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program on August 10, 2021; consequently, the student should have been reported in Basic 9-12. We propose the following adjustment:

| | | |
|-------------------------|-----------------|-------|
| 103 Basic 9-12 | 1.0000 | |
| 255 ESE Support Level 5 | <u>(1.0000)</u> | .0000 |

6. [Ref. 18170/73] Two teachers held only District-issued employment certificates but were assigned to teach academic courses contrary to Section 1012.43(2), Florida Statutes, and were not otherwise qualified to teach academic subject areas. We propose the following adjustments:

Ref. 18170

| | | |
|----------------|----------------|-------|
| 103 Basic 9-12 | .2876 | |
| 130 ESOL | <u>(.2876)</u> | .0000 |

Ref. 18173

| | | |
|----------------|----------------|-------|
| 103 Basic 9-12 | .2721 | |
| 130 ESOL | <u>(.2721)</u> | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

LaBelle High School (#0181) (Continued)

7. [Ref. 18171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

| | | |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 1.0049 | |
| 130 ESOL | <u>(1.0049)</u> | .0000 |

8. [Ref. 18174/75] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Biology but taught courses that required certification in Agriculture and Social Science respectively. In addition, the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustment:

| | | |
|---------------------------|------------------|-------|
| <u>Ref. 18174</u> | | |
| 103 Basic 9-12 | 17.2083 | |
| 300 Career Education 9-12 | <u>(17.2083)</u> | .0000 |

| | | |
|-------------------|----------------|-------|
| <u>Ref. 18175</u> | | |
| 103 Basic 9-12 | .0685 | |
| 130 ESOL | <u>(.0685)</u> | .0000 |

(.4672)

Edward A. Uptegrove Elementary School (#0192)

9. [Ref. 19201] 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 | .5043 | |
| 254 ESE Support Level 4 | <u>(.5043)</u> | .0000 |

10. [Ref. 19270] One teacher taught Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 5.4665 | |
| 130 ESOL | <u>(5.4665)</u> | .0000 |

.0000

Findings

Clewiston Youth Development Academy (#0301)

11. [Ref. 30101] The course schedules for several students in our test were incorrectly reported. The school’s bell schedule supported 1,650 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 750 CMW to 2,000 CMW. 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 bell schedule. Under or over reporting the number of instructional minutes can result in FTE that is either under reported or FTE that is recalibrated in favor of one school or district over another school or district. We present this disclosure finding with no proposed adjustment.

.0000

12. [Ref. 30102] The FTE for one student was incorrectly reported in the ESOL Program. School records indicated that the student had not been placed in the ESOL Program; consequently, the student should not have been reported in ESOL. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .7854 | |
| 130 ESOL | <u>(.7854)</u> | .0000 |

13. [Ref. 30170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught courses that required certification in Reading, Math, Science, Social Science, Business Education, and Agriculture, as well as certification in Engineering Technology and AC, Heating, and Refrigeration Technology. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

| | | |
|---------------------------|-----------------|--------------|
| 103 Basic 9-12 | 1.9553 | |
| 300 Career Education 9-12 | <u>(1.9553)</u> | <u>.0000</u> |
| | | <u>.0000</u> |

Findings

Digital Academy of Florida (#7001)

14. [Ref. 700101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .3845 | |
| 130 ESOL | (.3845) | .0000 |

15. [Ref. 700102] *ELL Student Plans* and parent notice of ESOL placements for four ELL students were not completed until after the October 2021 reporting survey period. 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. We propose the following adjustment.

| | | |
|----------------|----------|-------|
| 101 Basic K-3 | 1.2273 | |
| 103 Basic 9-12 | .2083 | |
| 130 ESOL | (1.4356) | .0000 |

16. [Ref. 700103] The English language proficiency of four ELL students was not assessed, and ELL Committees were not convened by October 1 (two students) or within 30 school days prior to the students’ DEUSS anniversary dates (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, *ELL Student Plans* for two of these students were not available until after the October 2021 reporting survey period. We propose the following adjustment:

| | | |
|----------------|----------|-------|
| 102 Basic 4-8 | 1.9568 | |
| 103 Basic 9-12 | .3845 | |
| 130 ESOL | (2.3413) | .0000 |

17. [Ref. 700104] The *ELL Student Plan* for one ELL student was not completed until November 8, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

| | | |
|---------------|---------|-------|
| 101 Basic K-3 | .4091 | |
| 130 ESOL | (.4091) | .0000 |

18. [Ref. 700105] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to support the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Digital Academy of Florida (#7001) (Continued)

| | | |
|----------------|----------------|-------|
| 103 Basic 9-12 | .4165 | |
| 130 ESOL | <u>(.4165)</u> | .0000 |

19. [Ref. 700106] 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 | 2.0000 | |
| 112 Grades 4-8 with ESE Services | <u>(2.0000)</u> | .0000 |

20. [Ref. 700170] One teacher taught Language Arts to a class that included ELL students but was not properly certified and was not 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. In addition, the teacher had earned only 180 of the 300 in service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in service training timeline. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .2499 | |
| 130 ESOL | <u>(.2499)</u> | .0000 |

21. [Ref. 700171] One teacher taught Language Arts to classes that included ELL students but had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .5000 | |
| 130 ESOL | <u>(.5000)</u> | .0000 |

22. [Ref. 700172/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Middle Grades English and Physical Education, respectively, but taught courses that required certification in Middle Grades Science and Health, respectively. In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

| | | |
|----------------------------------|----------------|-------|
| <u>Ref. 700172</u> | | |
| 102 Basic 4-8 | 1.2917 | |
| 112 Grades 4-8 with ESE Services | <u>(.9165)</u> | |
| 130 ESOL | <u>(.3752)</u> | .0000 |

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Digital Academy of Florida (#7001) (Continued)

Ref. 700173

| | | |
|----------------------------------|-----------------|-------|
| 102 Basic 4-8 | 5.9638 | |
| 112 Grades 4-8 with ESE Services | <u>(5.9638)</u> | .0000 |

23. [Ref. 700174] One teacher taught Language Arts and Basic subject area courses that included ELL students but was not properly certified and was not approved by the School Board to teach the students 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 | 1.6364 | |
| 130 ESOL | <u>(1.6364)</u> | .0000 |

24. [Ref. 700175] One teacher taught Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 3.9135 | |
| 130 ESOL | <u>(3.9135)</u> | .0000 |

25. [Ref. 700176] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology 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. We propose the following adjustment:

| | | |
|----------------------------------|-----------------|--------------|
| 102 Basic 4-8 | 7.4262 | |
| 112 Grades 4-8 with ESE Services | <u>(4.6950)</u> | |
| 130 ESOL | <u>(2.7312)</u> | <u>.0000</u> |

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hendry Online Learning Academy (#7006)

26. [Ref. 700601] The FTE for three students (one in our Basic test and two in our Basic with ESE Services test) enrolled in a Virtual Instruction Program was incorrectly reported. The District did not evidence that the students had successfully completed the reported courses. We propose the following adjustment:

| | | |
|-----------------------------------|----------------|---------|
| 103 Basic 9-12 | (.0985) | |
| 113 Grades 9-12 with ESE Services | <u>(.3452)</u> | (.4437) |

27. [Ref. 700670] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught courses that required certification in Art, Math, Science, Spanish, English, Health, and Business Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|-----------------------------------|----------------|----------------|
| 103 Basic 9-12 | .4639 | |
| 113 Grades 9-12 with ESE Services | (.4061) | |
| 300 Career Education 9-12 | <u>(.0578)</u> | <u>.0000</u> |
| | | <u>(.4437)</u> |

Proposed Net Adjustment

(.9109)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Hendry County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) IEPs are timely prepared and retained in readily accessible files; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (3) documentation for students reported in the Hospital and Homebound program supports the students' placement; (4) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (5) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (8) parents are timely notified of their child's ESOL placement; (9) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (10) 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; (11) all teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field assignment; and (12) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 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 Hendry 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 Hendry 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 Hendry 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 14 schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2022, State funding totaling \$74.9 million was provided through the FEFP to the District for the District-reported 13,442.54 unweighted FTE as recalibrated. 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 Department of Juvenile Justice (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*

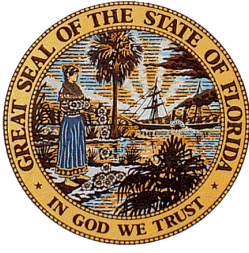
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

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

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. LaBelle High School | 1 through 8 |
| 2. Edward A. Upthegrove Elementary School | 9 and 10 |
| 3. Clewiston Youth Development Academy | 11 through 13 |
| 4. Digital Academy of Florida | 14 through 25 |
| 5. Hendry Online Learning Academy | 26 and 27 |



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 Hendry 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 Hendry 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 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

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

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 15, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Hendry 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 (107) 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 (6,277) 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> |
|--------------------------------------|--|
| IDEA – PK through Grade 12, Weighted | 203 |
| All Other FEFP Eligible Students | <u>6,074</u> |
| Total | <u>6,277</u> |

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of Days in Term (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 81 of 300 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 1, 3, 4, 5, 6, and 7 on SCHEDULE G.

Our examination results are summarized below:

| <u>Description</u> | <u>Students</u> | |
|--|------------------------|--------------------------------|
| | <u>With Exceptions</u> | <u>Proposed Net Adjustment</u> |
| Our tests included 300 of the 6,277 students reported as being transported by the District. | 81 | (80) |
| In conjunction with our general tests of student transportation we identified certain issues related to 338 additional students. | <u>338</u> | <u>(338)</u> |
| Totals | <u>419</u> | <u>(418)</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

Hendry 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*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the 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. 51] Our general tests of student ridership disclosed that 372 students (55 in our test) were incorrectly reported in the June 2022 reporting survey period. The District did not provide evidence to support that the students were IDEA students enrolled in an ESY Program or were students enrolled in a nonresidential DJJ Program. We propose the following adjustment:

June 2022 Survey

17 Days in Term

| | | |
|----------------------------------|-------|-------|
| All Other FEFP Eligible Students | (372) | (372) |
|----------------------------------|-------|-------|

2. [Ref. 52] Our general tests disclosed that eight PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The District did not provide documentation to support that the students were classified as students with disabilities under IDEA or that the students’ parents were enrolled in a Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

| <u>Findings</u> | | Students Transported Proposed Net Adjustments |
|---|------|--|
| October 2021 Survey | | |
| <u>90 Days in Term</u> | | |
| All Other FEFP Eligible Students | (4) | |
| February 2022 Survey | | |
| <u>90 Days in Term</u> | | |
| All Other FEFP Eligible Students | (3) | |
| June 2022 Survey | | |
| <u>17 Days in Term</u> | | |
| All Other FEFP Eligible Students | (1) | (8) |
| 3. [Ref. 53] Our general tests disclosed that four students (one in our test) were not eligible to be reported for State transportation funding. The students were enrolled in the Digital Academy of Florida which did not require State transportation services. We propose the following adjustment: | | |
| October 2021 Survey | | |
| <u>90 Days in Term</u> | | |
| All Other FEFP Eligible Students | (4) | (4) |
| 4. [Ref. 54] Our general tests disclosed that 13 students (3 in our test) were either not marked as riding buses (6 students) or not listed on the supporting bus drivers' reports (7 students). We propose the following adjustments: | | |
| February 2022 Survey | | |
| <u>90 Days in Term</u> | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| All Other FEFP Eligible Students | (10) | |
| June 2022 Survey | | |
| <u>17 Days in Term</u> | | |
| All Other FEFP Eligible Students | (2) | (13) |
| 5. [Ref. 55] Three 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 adjustment: | | |
| October 2021 Survey | | |
| <u>90 Days in Term</u> | | |
| All Other FEFP Eligible Students | (3) | (3) |

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 56] Three students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs 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 one of these students was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2021 Survey

90 Days in Term

| | | |
|--------------------------------------|----------|-----|
| IDEA - PK through Grade 12, Weighted | (3) | |
| All Other FEFP Eligible Students | <u>1</u> | (2) |

7. [Ref. 57] Sixteen students in our test were incorrectly reported either in the IDEA - PK through Grade 12, Weighted ridership category (2 students) or in the All Other FEFP Eligible Students ridership category (14 students) during the June 2022 reporting survey period. The students' IEPs did not document the need for ESY services. We propose the following adjustment:

June 2022 Survey

17 Days in Term

| | | |
|--------------------------------------|-------------|-------------|
| IDEA – PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | <u>(14)</u> | <u>(16)</u> |

Proposed Net Adjustment

(418)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Hendry County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESE students whose IEPs authorize ESY services or students who are enrolled in a non-residential DJJ program are reported for State transportation funding during a June reporting survey period; (2) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) only students enrolled in programs that require transportation to a physical school center are reported for State transportation funding; (4) only those students who are recorded on bus driver reports as having been transported to an FEFP eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (5) 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; and (6) students who are reported in the IDEA-PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2021-22 (Appendix G)

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Hendry 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 Hendry County

For the fiscal year ended June 30, 2022, the District received \$1.6 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> |
|----------------------|---------------------------|----------------------------------|----------------------------------|
| October 2021 | 43 | 2,802 | 1,061 |
| February 2022 | 44 | 2,959 | 1,149 |
| June 2022 | <u>20</u> | <u>516</u> | <u>223</u> |
| Totals | <u>107</u> | <u>6,277</u> | <u>2,433</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, 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



Hendry County School District

Dedicated to Excellence in Education

ALL IN ALL THE TIME

Office of the Auditor General
State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

November 15, 2023

Dear Auditor General, Ms. Sherrill F. Norman, CPA,

The Hendry County School District received the preliminary and tentative report from your office on October 20, 2023. Your document included a list of examination findings, proposed adjustments, and recommendations for our district's improvement. Based on your findings, proposed adjustments, and recommendations, we have prepared our proposed corrective actions for each finding at each school within our district, as well as transportation.

Attached you will find a written statement of corrective actions that the Hendry County School District will implement that address the (27) FTE findings and the (7) Student Transportation findings listed in your report.

Sincerely,


Michael Swindle
Superintendent

LaBelle Office
P.O. Box 1980, LaBelle, FL 33975-1980
Phone: 863-674-4642

Clewiston Office
435 E. Circle Dr., Clewiston, FL 33440-3140
Phone: 863-902-4244



Hendry County School District

**Office of the Auditor General
State of Florida
Claude Denson Pepper Building, Suite G-74
111 West Madison Street
Tallahassee, FL 32399-1450**

November 15, 2023

Below are the responses of corrective actions for each of the (27) Full-Time Equivalent (FTE) Student Enrollment Findings and the (7) Student Transportation Findings.

LaBelle High School (#0181)

1. [Ref. 18172]
All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.
2. [Ref. 18101]
The Hendry County School District Department of Exceptional Student Education and Student Services will provide Professional Learning to all schools within the district in Quality IEP and Matrix of Services each school year for all new employees (ESE Specialists and School Counselors, particularly) and a review of the Professional Learning for all returning employees. Each school will review the completion and purpose of the Matrix of Services, as well as the process for maintaining the records. The schools will do a self-audit of their IEPs and Matrix of Services, periodically, to ensure completion, compliance, and retention of documentation.
3. [Ref. 18102/03]
The Hendry County School District Department of Exceptional Student Education and Student Services will provide Professional Learning to all schools within the district in Quality IEP and Matrix of Services each school year for all new employees (ESE Specialists and School Counselors, particularly) and a review of the Professional Learning for all returning employees. Each school will review the completion and purpose of the Matrix of Services, as well as the process for maintaining the records. The schools will do a self-audit of their IEPs and Matrix of Services, periodically, to ensure completion and compliance.
4. [Ref. 18104]
The Hendry County School District Department of Exceptional Student Education and Student Services will provide Professional training to all data entry personnel, and any others responsible for entering FTE adjustments for the Hospital Homebound Program in the proper entering and documentation required for reporting the adjustments. The school's periodic self-audits of their IEPs and Matrix of Services will include this determination in the assurance of completion and compliance.
5. [Ref. 18105]
The Hendry County School District Department of Exceptional Student Education and Student Services will provide Professional training to all data entry personnel, and any others responsible for entering FTE adjustments for the Hospital Homebound Program in the proper entering and documentation required for reporting the adjustments. The school's periodic self-audits of their IEPs and Matrix of Services will include this determination in the assurance of completion and compliance.
6. [Ref. 18170/73]

LaBelle Office
P.O. Box 1980, LaBelle, FL 33975-1980
Phone: 863-674-4642

Clewiston Office
435 E. Circle Dr., Clewiston, FL 33440-3140
Phone: 863-902-4244

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings, including those with District-issued employment certifications. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

7. [Ref. 18171]

All Hendry County employees who do not hold a valid Florida teaching certificate will not be listed as such in our FTE reporting. The Human Resources Department will review any personnel in a temporary placement, upon such a placement, in any classroom and notify the school of the appropriate determination and documentation in our student information system (SIS). All employees in this capacity will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work.

8. [Ref. 18174/75]

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

Edward A. Upthegrove Elementary School (#0192)

9. [Ref. 19201]

The Hendry County School District Department of Exceptional Student Education and Student Services will provide Professional Learning to all schools within the district in Quality IEP and Matrix of Services each school year for all new employees (ESE Specialists and School Counselors, particularly) and a review of the Professional Learning for all returning employees. Each school will review the completion and purpose of the Matrix of Services, as well as the process for maintaining the records. The schools will do a self-audit of their IEPs and Matrix of Services, periodically, to ensure completion and compliance.

10. [Ref. 19270]

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

Clewiston Youth Development Academy (#0301)

**This school was an alternative school and is no longer in operation or existence. There are currently no students attending this school.*

11. [Ref. 30101]

All Hendry County School District's personnel who are responsible for data entry and the determination of minutes will be provided Professional Learning in such areas as the number of minutes reported for each student and what comprises that determination. Student course schedules will be reviewed and subject to a periodic self-audit to ensure compliance with the amount of instructional minutes per student (per FTE).

12. [Ref. 30102]

All Hendry County teachers who are not certified/endorsed in ESOL will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

13. [Ref. 30170]

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school,

the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

Digital Academy of Florida (#7001)

14. [Ref. 700101]
The Hendry County School District, including our online school (DAOF), has incorporated district training with all registrars and staff in the determination of the Extension of Services for English for Speakers of Other Languages (ESOL) program. Proper determinations, sharing of information, compliance assurance, and data entry are trained and implemented. The District is now using the ELLevation and/or SharePoint platform to track our ELL students and all personnel are currently training in this program.
15. [Ref. 700102]
The Hendry County School District, including our online school (DAOF), has incorporated district training with all registrars and staff in the determination of the Extension of Services for English for Speakers of Other Languages (ESOL) program. Proper determinations, sharing of information, compliance assurance, and data entry are trained and implemented. The District is now using the ELLevation and/or SharePoint platform to track our ELL students and all personnel are currently training in this program.
16. [Ref. 700103]
The Hendry County School District, including our online school (DAOF), has incorporated district training with all registrars and staff in the determination of the Extension of Services for English for Speakers of Other Languages (ESOL) program. Proper determinations, sharing of information, compliance assurance, and data entry are trained and implemented. The District is now using the ELLevation and/or SharePoint platform to track our ELL students and all personnel are currently training in this program. The DEUSS date is now added to all ELL plans for further compliance reassurance.
17. [Ref. 700104]
The Hendry County School District, including our online school (DAOF), has incorporated district training with all registrars and staff in the determination of the Extension of Services for English for Speakers of Other Languages (ESOL) program. Proper determinations, sharing of information, compliance assurance, and data entry are trained and implemented. The District is now using the ELLevation and/or SharePoint platform to track our ELL students and all personnel are currently training in this program.
18. [Ref. 700105]
The Hendry County School District, including our online school (DAOF), has incorporated district training with all registrars and staff in the determination of the Extension of Services for English for Speakers of Other Languages (ESOL) program. Proper determinations, sharing of information, compliance assurance, and data entry are trained and implemented. The District is now using the ELLevation and/or SharePoint platform to track our ELL students and all personnel are currently training in this program. The DEUSS date is now added to all ELL plans for further compliance reassurance.
19. [Ref. 700106]
The Digital Academy of Florida (DAOF) school will set dates for Individual Education Programs (IEPs) for each case manager and train compliance at the beginning of each school year. All documents will be managed in SharePoint files with the correct file data transferred into the FOCUS (SIS) system utilized by the District. Each school in the District will develop plans for a quarterly internal audit of at least 10 files/IEPs to maintain records equally and timely.
20. [Ref. 700170]
All Hendry County teachers who are not certified/endorsed in ESOL will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.
21. [Ref. 700171]
All Hendry County teachers who are not certified/endorsed in ESOL will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.
22. [Ref. 700172/73]

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

23. [Ref. 700174]

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

24. [Ref. 700175]

All Hendry County teachers who are not certified/endorsed in ESOL will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

25. [Ref. 700176]

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

Hendry Online Learning Academy (#7006)

26. [Ref. 700601]

The Hendry County School District has implemented a system where staff monitor student progress in online courses on a weekly basis with consistent parent communication. Staff are required to log the weekly monitoring of student progress and performance in online courses. HCSD will ensure that staff review all virtual student records to ensure all students have completed their assigned online courses prior to the end of the school year and at the completion of the summer term. The district administrator in charge of the virtual program will ensure that the proper documentation that supports student course completion is on file prior to the yearly state submission of survey 5 data. This will ensure that the proper procedural safeguards are in place that prevent students from being incorrectly reported for course completions.

27. [Ref. 700670]

All Hendry County teachers who are not certified/endorsed in the area currently teaching will be notified monthly of their requirements through email and in-person quarterly meetings. Each teacher will be presented with the options for certification to include in-district/in-person professional learning, online professional learning opportunities, and college course work. Human Resources will notify each school, the School Board, and parents of each teacher's out of field status in accordance with the timeline presented in SBE Rule 6A-1.0503, FAC.

Student Transportation

1. [Ref. 51]

The Hendry County School District Transportation Department will provide Professional Learning to all school personnel and transportation personnel in student ridership determinations and all categories, including, but not limited to IDEA and ESY programs. The transportation department will complete a self-audit of the ridership categories during each program, and adjust the reported data accordingly, prior to survey reporting submissions.

2. [Ref. 52]

The Hendry County School District Transportation Department will provide Professional Learning to all school personnel and transportation personnel in student ridership determinations and all categories, including, but not limited to IDEA and ESY programs. The transportation department will complete a

- self-audit of the ridership categories during each program, and adjust the reported data accordingly, prior to survey reporting submissions.
3. [Ref. 53]
The Hendry County School District Transportation Department will provide Professional Learning to all school personnel, including our DOAF school, and transportation personnel in student ridership determinations and all categories, including, but not limited to IDEA and ESY programs. The transportation department will complete a self-audit of the ridership categories during each program, and adjust the reported data accordingly, prior to survey reporting submissions.
 4. [Ref. 54]
The Hendry County School District Transportation Department will provide specific training to the school bus drivers in the documentation of student ridership. All reports will be subject to a transportation self-audit periodically to determine errors and retraining, as necessary.
 5. [Ref. 55]
The Hendry County School District Transportation Department will provide Professional Learning to all school personnel and transportation personnel in student ridership determinations and all categories, including, but not limited to IDEA and ESY programs. The transportation department will complete a self-audit of the ridership categories during each program, and adjust the reported data accordingly, prior to survey reporting submissions.
 6. [Ref. 56]
The Hendry County School District Transportation Department will review all Individual Education Plans with the school teams to determine the correct ridership and documentation. The transportation department will complete a self-audit of the ridership categories during each program, and adjust the reported data accordingly, prior to survey reporting submissions.
 7. [Ref. 57]
The Hendry County School District Transportation Department will provide Professional Learning to all school personnel and transportation personnel in student ridership determinations and all categories, including, but not limited to IDEA and ESY programs. The transportation department will complete a self-audit of the ridership categories during each program, and adjust the reported data accordingly, prior to survey reporting submissions.