



## Florida School Finance Officers Association, Inc.

*Dedicated to maintaining quality business management practices and securing uniform financial accounting and reporting to promote public interest in Florida public education.*

June 12, 2020

Richard Corcoran  
Commissioner of Education  
Turlington Building, Suite 1514  
325 West Gaines Street  
Tallahassee, Florida 32399

Commissioner Corcoran,

First, we would like to thank you for your support of the Finance Council and your willingness to consider our input on the reopening of schools. The Finance Council has been meeting weekly since March 25, 2020, to help school districts address the myriad of challenges created by the COVID-19 pandemic and prepare for the reopening of school campuses in August. As we have surveyed our families, many are not yet comfortable sending their children to school for full-time traditional classroom instruction, but are committed to maintaining their connection to their home school and faculty.

We are asking your help to make this happen and continue the State of Florida's commitment to parental choice. We need to ensure all K-12 Public Schools can utilize a traditional direct instruction model via the brick and mortar schools; direct instruction through a virtual setting; or both models in the blending of traditional classroom and online instructional techniques without any unintended negative Full Time Equivalent reporting audit consequences.

F.S. 1003.498 School District virtual course offerings:

- (1) School districts may deliver courses in the traditional school setting by personnel certified pursuant to s. 1012.55 who provide direct instruction through virtual instruction or through blended learning courses consisting of both traditional classroom and online instructional techniques.*

The Finance Council's concerns center on the reporting expectations associated with the online instructional components. Our traditional methods of tracking attendance and seat time are impractical for this environment and schools need flexibility to demonstrate compliance by other means. Please consider the following recommendations:

- Attendance in traditional and blended learning service models courses to be taken physically or online (reference Rule 6A-1.044 (5) For the purpose of compliance with this rule, a pupil shall be deemed to be in attendance if actually present at school, or away from school on a school day and engaged in an educational activity which constitutes a part of the school-approved instructional program for that pupil). The online learning portion of blended education should be considered a school-approved instructional program occurring away from school.
- Allow online attendance to be validated by daily participation in course, not bell schedule time.
- Allow seat time requirement to take into account physical time in class, participation online, and estimated time to complete classwork in a normal course of study outside of student time spent with an online technology interface. Accept the teacher's assessment of completed course work as validation instructional hour requirements were met.
  - FTE eligibility as related to attendance for students in grades PK-12 is not determined on a course-by-course basis; instead, it is determined on a daily basis. If students are present at school, we receive funding for all the instructional minutes associated with their classes irrelevant of class attendance. Technically, we are requesting flexibility in what constitutes being present/in attendance to school. Flexibility in counting the student to be in attendance for the day although not in the building physically. Districts should be able to mark the student present if present at the school or engaged online during the prescribed "survey count" time.
- Allow Full FTE weighting when using blended courses including categories 130, 254, 255, and 300.

Should schools be forced to close physical campuses again due to a future emergency, some additional flexibility is needed for a successful pivot:

- The flexibility to convert blended courses to a total distance learning solution without using virtual coding.
- If required to use virtual coding: Waive 7001, 7004, 7006, 7023 rule to allow courses through home school.
- Maintain FTE at full weight including funding categories 130, 254, 255, and 300.

Page 3  
Commissioner Corcoran  
Blended Learning Model

- Allow full FTE in Survey 2 and Survey 3 by eliminating course completion requirements that are reported in Survey 4.
- Modify Transportation Requirements for FTE Reporting to hold districts harmless.

These recommendations will help schools best meet the needs of Florida's schoolchildren in this challenging environment. Please contact me at (813) 272-4383 or by email at [Gretchen.Saunders@sdhc.k12.fl.us](mailto:Gretchen.Saunders@sdhc.k12.fl.us) if you or your team have any questions or require additional information.

Sincerely,



Gretchen Saunders  
Chair, Florida Finance Council

cc:

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