

**HERNANDO COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students**

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENTS

Hernando County District School Board members and Superintendents who served during the 2009-10 fiscal year are listed below:

	<i>District No.</i>
<i>John K. Sweeney, Vice Chair to 9-14-09, Chair from 9-15-09 to 11-16-09</i>	1
<i>Charles Patrick Fagan, Chair from 11-17-09</i>	2
<i>Dianne Bonfield, Chair to 9-1-09 (1)</i>	3
<i>James C. Yant</i>	4
<i>Sandra K. Nicholson, Vice Chair from 9-15-09</i>	5

Dr. Wayne S. Alexander, Superintendent to 9-11-09
Sonya L. Jackson, Interim Superintendent from 9-12-09 to 3-31-10
Bryan A. Blavatt, Superintendent from 4-1-10

Note: (1) Chair position was vacant from 9-2-09 to 9-14-09.

The examination team leader was Gail Collier, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, via e-mail at NancyReeder@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Hernando County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FES	Fluent English Speaker
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Hernando County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Hernando County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2010.

- Of the 168 teachers in our sample, 34 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- Twenty-eight of the 147 students in our ESOL sample, 42 of the 149 students in our ESE Support Levels 4 and 5 sample, and 15 of the 98 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 63 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 4.0142 but has a potential impact on the District's weighted FTE of a negative 40.4081. Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of a negative 9 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Hernando County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$146,706 (negative 40.4081 times \$3,630.62).

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 FTE and student transportation and the computation of their financial impact is the responsibility of DOE.

School District of Hernando County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hernando County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of

the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Hernando County.

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 22 schools serving prekindergarten through twelfth grade students, reported 22,764 unweighted FTE for those students, and received approximately \$57.9 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$5.1 million in State transportation funding.



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

INDEPENDENT AUDITOR'S REPORT HERNANDO COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated March 22, 2011, that the Hernando County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 168 teachers in our sample, 34 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.¹

2. Students

Twenty-eight of the 147 students in our ESOL sample,² 42 of the 149 students in our ESE Support Levels 4 and 5 sample,³ and 15 of the 98 students in our Career Education 9-12 (OJT) sample⁴ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Hernando County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For teachers, see SCHEDULE D, Finding Nos. 10, 11, 13, 21, 26, 27, 29, 34, 39, 43, 44, 48, 51, 52, 57, 58, and 59.

²For ESOL, see SCHEDULE D, Finding Nos. 3, 12, 19, 20, 23, 24, 30, 31, 32, 41, 46, 53, 54, 60, and 61.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 8, 9, 17, 18, 25, 28, 33, 37, 38, 42, 47, 49, 50, 55, 56, 62, and 63.

⁴For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 4, 5, 6, 15, 16, 35, and 36.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁵ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁵ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE 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.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
July 14, 2011

⁵ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Students</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Population</u>
1. Basic						
Population ³	22	100.00%	13,294	100.00%	17,627.9000	100.00%
Sample Size ⁴	12	54.55%	149	1.12%	117.9910	0.67%
Students w/Exceptions	-	-	0	(0.00%)	-	-
Proposed Adjustment ⁵	-	-	-	-	25.9933	-
2. Basic with ESE Services						
Population ³	22	100.00%	2,890	100.00%	3,589.2800	100.00%
Sample Size ⁴	12	54.55%	123	4.26%	111.0340	3.09%
Students w/Exceptions	-	-	1	(0.81%)	-	-
Proposed Adjustment ⁵	-	-	-	-	10.7201	-
3. ESOL						
Population ³	21	100.00%	209	100.00%	481.7500	100.00%
Sample Size ⁴	12	57.14%	147	70.33%	108.9130	22.61%
Students w/Exceptions	-	-	28	(19.05%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(27.3418)	-
4. ESE Support Levels 4 and 5						
Population ³	21	100.00%	457	100.00%	171.5400	100.00%
Sample Size ⁴	12	57.14%	149	32.60%	99.5172	58.01%
Students w/Exceptions	-	-	42	(28.19%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(12.4968)	-
5. Career Education 9-12						
Population ³	5	100.00%	150	100.00%	893.5300	100.00%
Sample Size ⁴	4	80.00%	98	65.33%	11.4270	1.28%
Students w/Exceptions	-	-	15	(15.31%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(.8890)	-

All Programs						
Population ³	22	100.00%	17,000	100.00%	22,764.0000	100.00%
Sample Size ⁴	12	54.55%	666	3.92%	448.8822	1.97%
Students w/Exceptions	-	-	86	(12.91%)	-	-
Proposed Net Adjustment ⁵	-	-	-	-	(4.0142)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population ³	22	100.00%	653	100.00%
Sample Size ⁴	12	54.55%	168	25.73%
Teachers w/Exceptions	-	-	34	(20.24%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represent FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education 9-12). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education 9-12 population and sample data for students reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify 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.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u> ¹	<u>Proposed Net Adjustments</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.3030	1.074	6.7694
102 Basic 4-8	10.8230	1.000	10.8230
103 Basic 9-12	8.8673	1.033	9.1599
111 Grades K-3 with ESE Services	3.5500	1.074	3.8127
112 Grades 4-8 with ESE Services	3.8885	1.000	3.8885
113 Grades 9-12 with ESE Services	3.2816	1.033	3.3899
130 ESOL	(27.3418)	1.124	(30.7322)
254 ESE Support Level 4	(10.5500)	3.520	(37.1360)
255 ESE Support Level 5	(1.9468)	4.854	(9.4498)
300 Career Education 9-12	(.8890)	1.050	(.9335)
Total	<u>(4.0142)</u>		<u>(40.4081)</u>

¹ See NOTE A6.

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

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u>	<u>District- Wide</u>	<u>Proposed Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0051</u>	<u>#0161</u>	
101 Basic K-3	.....	.....	3.5000	3.5000
102 Basic 4-8	.6651	.....	.....	.6651
103 Basic 9-12	.0296	1.0132	.....	1.0428
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.3885	.....	.....	.3885
113 Grades 9-12 with ESE Services	.....	.8300	.....	.8300
130 ESOL	(1.0832)	(1.0132)	(3.5000)	(5.5964)
254 ESE Support Level 4	.....	(.5000)	.....	(.5000)
255 ESE Support Level 5	.....	(.8500)	.....	(.8500)
300 Career Education 9-12	.....	(.4438)	.....	(.4438)
Total	<u>.0000</u>	<u>(.9638)</u>	<u>.0000</u>	<u>(.9638)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0181</u>	<u>#0202</u>	<u>#0211</u>	<u>#0231</u>	
101	3.5000	.....	.....	.3000	(.0500)	3.7500
102	.6651	.....	2.2660	.2500	2.8417	6.0228
103	1.0428	3.0576	.....	.....	.....	4.1004
111	.0000	.....	.....	.....	.5000	.5000
112	.3885	.....	.....	.5000	.....	.8885
113	.8300	.1248	.....	.....	.....	.9548
130	(5.5964)	(3.0576)	(2.7260)	(.5500)	(3.2917)	(15.2217)
254	(.5000)	.....	.....	.5000	(.5000)	(.5000)
255	(.8500)	(.6800)	(.1600)	(1.0000)	.....	(2.6900)
300	(.4438)	(.0592)	.....	.....	.....	(.5030)
Total	<u>(.9638)</u>	<u>(.6144)</u>	<u>(.6200)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(2.6982)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0251</u>	<u>#0252</u>	<u>#0253</u>	<u>#0271</u>	
101	3.7500	.....	1.5100	.....	.5430	5.8030
102	6.0228	.....	1.0725	2.1027	.3764	9.5744
103	4.1004	1.0396	.....	.....	.....	5.1400
111	.5000	.....	.5000	.....	(.5000)	.5000
112	.8885	.....	.5000	.5000	.....	1.8885
113	.9548	2.2868	.....	.....	.....	3.2416
130	(15.2217)	(1.0396)	(2.5825)	(2.1027)	(.9194)	(21.8659)
254	(.5000)	(.5000)	(1.0000)	(.5000)	.5000	(2.0000)
255	(2.6900)	(2.0768)	.....	.....	(.1000)	(4.8668)
300	(.5030)	(.3860)	.....	.....	.....	(.8890)
Total	<u>(2.6982)</u>	<u>(.6760)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1000)</u>	<u>(3.4742)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u>¹		<u>Total</u>
		<u>#0351</u>	<u>#0381</u>	
101 Basic K-3	5.8030	.....	.5000	6.3030
102 Basic 4-8	9.5744	.....	1.2486	10.8230
103 Basic 9-12	5.1400	3.7273	.....	8.8673
111 Grades K-3 with ESE Services	.5000	.....	3.0500	3.5500
112 Grades 4-8 with ESE Services	1.8885	.....	2.0000	3.8885
113 Grades 9-12 with ESE Services	3.2416	.0400	.....	3.2816
130 ESOL	(21.8659)	(3.7273)	(1.7486)	(27.3418)
254 ESE Support Level 4	(2.0000)	(1.5000)	(7.0500)	(10.5500)
255 ESE Support Level 5	(4.8668)	1.4200	1.5000	(1.9468)
300 Career Education 9-12	(.8890)	.....	.....	(.8890)
Total	<u>(3.4742)</u>	<u>(.0400)</u>	<u>(.5000)</u>	<u>(4.0142)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education (OJT), the Hernando County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 35.

Findings

Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that three of the District’s schools reported nine courses in ESOL that were ineligible for such reporting. We propose the following adjustment:

102 Basic 4-8	.6651	
103 Basic 9-12	.0296	
112 Grades 4-8 with ESE Services	.3885	
130 ESOL	(1.0832)	.0000
		<u>.0000</u>

**Proposed Net
 Adjustments
 (Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hernando High School (#0051)

2. [Ref. 5172] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught a course during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we are presenting this disclosure Finding with no proposed adjustment.

.0000

3. [Ref. 5101] The files for two ELL students in ESOL did not contain documentation justifying the students' continued ESOL placement beyond the initial three-year base period. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:

103 Basic 9-12	.7168	
130 ESOL	(.7168)	.0000

4. [Ref. 5102] The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.2259)	(.2259)
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5. [Ref. 5103] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We also noted that the student worked fewer hours than was reported (4 hours vs. 5.17 hours). We propose the following adjustment:

300 Career Education 9-12	(.1032)	(.1032)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hernando High School (#0051) (Continued)

6. [Ref. 5104] Three Career Education 9-12 (OJT) students were reported for more work hours (15.82 hours or .3164 FTE) than were supported by the students' timecards (10.09 hours or .2017 FTE). We propose the following adjustment:

300 Career Education 9-12	(.1147)	(.1147)
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7. [Ref. 5105] The course schedule for one ESE student in the February 2010 survey (who was in our Basic with ESE Services sample) was reported incorrectly in Program No. 113 (Grades 9-12 with ESE Services). The student was appropriately placed in and provided services (the student was reported for 8.5 hours or .1700 FTE) in the Hospital and Homebound Program during the reporting survey period. However, we verified that the student actually received only 4 hours (.0800 FTE) of home instruction. We also noted that the student's Matrix of Services form had a total of 22 rating points, therefore, placing the student in Program No. 255 (ESE Support Level 5) for such instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.1700)	
255 ESE Support Level 5	.0800	(.0900)

8. [Ref. 5106] The number of instructional minutes reported for three ESE students in the Hospital and Homebound Program was overstated. The total instructional time reported was 34 hours (.6800 FTE) but the instructional time supported by the homebound instructor's contact log was 12.5 hours (.2500 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.4300)	(.4300)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hernando High School (#0051) (Continued)

9. [Ref. 5107] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000

10. [Ref. 5171] One teacher taught a Primary Language Arts class that included ELL students but the teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until November 3, 2009, which was after the October 2009 survey. We also noted that the letter used to notify parents of the teacher's out-of-field status was dated October 23, 2009, also after the October 2009 survey. We propose the following adjustment:

103 Basic 9-12	.2301	
130 ESOL	(.2301)	.0000

11. [Ref. 5173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught courses that required certification in English. We propose the following adjustment:

103 Basic 9-12	.0663	
130 ESOL	(.0663)	.0000
		(.9638)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Westside Elementary School (#0161)

12. [Ref. 16101] We noted the following exceptions involving two ELL students: (a) both students had scored English proficient on their CELLA Reading and Composite scores with no other assessments in their files, and (b) one of the student's files did not contain documentation justifying the student's continued ESOL placement beyond the initial three-year base period. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

13. [Ref. 16171/72] Two teachers taught Primary Language Arts classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field (one teacher - Ref. 16171) or not until November 3, 2009, which was after the October 2009 survey (one teacher - Ref. 16172). We also noted that the letters used to notify parents of the teachers' out of field status were not dated until November 3, 2009, and December 3, 2009, respectively, both after the October 2009 survey. We propose the following adjustments:

<u>Ref. 16171</u>		
101 Basic K-3	1.2000	
130 ESOL	<u>(1.2000)</u>	.0000

<u>Ref. 16172</u>		
101 Basic K-3	.3000	
130 ESOL	<u>(.3000)</u>	<u>.0000</u>

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Frank W. Springstead High School (#0181)

14. [Ref. 18174] One teacher certified in Math was hired as a long-term substitute for the 2009-10 school year and taught a course during the school term covered by the October 2009 survey but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we are presenting this disclosure Finding with no proposed adjustment.

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15. [Ref. 18101] The timecard for one Career Education 9-12 (OJT) student indicated that the student did not work during the survey week. We propose the following adjustment:

300 Career Education 9-12	(.0296)	(.0296)
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16. [Ref. 18102] The timecard for one Career Education 9-12 (OJT) student was not signed by the student’s employer. We propose the following adjustment:

300 Career Education 9-12	(.0296)	(.0296)
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17. [Ref. 18103] We noted the following exceptions for three students in the Hospital and Homebound Program: (a) two students were reported for more homebound instruction (30 hours) than was provided (14 hours), and (b) one student reported for both homebound instruction and three on-campus courses (.2352 FTE in Program No. 113 [Grades 9-12 with ESE Services]) did not attend the scheduled on-campus classes. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Frank W. Springstead High School (#0181) (Continued)

113 Grades 9-12 with ESE Services	(.2352)	
255 ESE Support Level 5	(.3200)	(.5552)

18. [Ref. 18104] The file for one ESE student did not contain documentation to support the student’s reporting in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The medical statement provided by the licensed physician was not dated and the physician’s name was not legible; consequently, the contact time with the homebound instructor should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3600	
255 ESE Support Level 5	(.3600)	.0000

19. [Ref. 18105] Four ELL students had scored English proficient on their CELLA Reading and Composite scores with no other assessments in their file. Consequently, the students’ ESOL placements were not adequately supported. We propose the following adjustment:

103 Basic 9-12	2.1952	
130 ESOL	(2.1952)	.0000

20. [Ref. 18106] One ELL student had returned to the District after an absence of more than a year; however, the student was not reassessed for continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3136	
130 ESOL	(.3136)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Frank W. Springstead High School (#0181) (Continued)

21. [Ref. 18171/72/73] Three teachers taught Primary Language Arts classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until after the reporting surveys (Ref. 18171 - approval dated March 2, 2010, which was after the February 2010 survey and Ref. 18172/73 - approvals dated November 3, 2009, which were after the October 2009 survey). We also noted that the letters (Ref. 18172/73) used to notify parents of the teachers' out-of-field status for two of the teachers were dated October 30, 2009, which was after the October 2009 survey. We propose the following adjustments:

<u>Ref. 18171</u>		
103 Basic 9-12	.2352	
130 ESOL	<u>(.2352)</u>	.0000
<u>Ref. 18172</u>		
103 Basic 9-12	.1568	
130 ESOL	<u>(.1568)</u>	.0000
<u>Ref. 18173</u>		
103 Basic 9-12	.1568	
130 ESOL	<u>(.1568)</u>	<u>.0000</u>
		<u>(.6144)</u>

Fox Chapel Middle School (#0202)

22. [Ref. 20272] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught a course during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we are presenting this disclosure Finding with no proposed adjustment.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Fox Chapel Middle School (#0202) (Continued)

23. [Ref. 20201] Two ELL students had scored English proficient on their CELLA Reading and Composite scores with no other assessments in their files. Consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:

102 Basic 4-8	1.4272	
130 ESOL	<u>(1.4272)</u>	.0000

24. [Ref. 20202] We noted the following exceptions for two ELL students: (a) the files for two students did not contain documentation justifying the students' continued ESOL placements for a fourth and sixth year, respectively, and (b) one of the students had withdrawn prior to the February 2010 reporting survey and should not have been reported with that survey's results. We propose the following adjustment:

102 Basic 4-8	.3552	
130 ESOL	<u>(.8552)</u>	(.5000)

25. [Ref. 20203] We noted the following exceptions for two ESE students reported in Program No. 255 (ESE Support Level 5) based on their placement in the Hospital and Homebound Program:

- a. The file for one student did not contain an IEP or the accompanying Matrix of Services form to support that placement. We also noted that the student was reported for three hours of contact (.0600 FTE) with a homebound instructor; however, we could only validate that two hours were provided. Consequently, these two hours (.0400 FTE), while eligible for FTE funding, should have been reported in Program No. 102 (Basic 4-8) for that instruction.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Fox Chapel Middle School (#0202) (Continued)

- b. The file for one student reported for five hours (.1000 FTE) of homebound instruction documented that the homebound instruction was not provided until after the October 2009 survey.

We propose the following adjustment:

102 Basic K-3	.0400	
255 ESE Support Level 5	(.1600)	(.1200)

- 26. [Ref. 20271] One teacher taught a Primary Language Arts class that included ELL students but the teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until November 3, 2009, which was after the October 2009 survey. We also noted that the parents of the ELL students taught by the teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0900	
130 ESOL	(.0900)	.0000

- 27. [Ref. 20273] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3536	
130 ESOL	(.3536)	.0000
		(.6200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Spring Hill Elementary School (#0211)

28. [Ref. 21101] Two ESE students were not reported in accordance with their Matrix of Services forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000

29. [Ref. 21171/72] Two teachers taught Primary Language Arts classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field (one teacher - Ref. 21172) or not until November 3, 2009, after the October 2009 survey (one teacher - Ref. 21171). We also noted that the letter used to notify parents of one teacher's (Ref. 21171) out-of-field status was dated November 5, 2009, also after the October 2009 survey. We propose the following adjustments:

<u>Ref. 21171</u>		
101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000
<u>Ref. 21172</u>		
102 Basic 4-8	.2500	
130 ESOL	(.2500)	.0000
		<u>.0000</u>

John D. Floyd K-8 School of Environmental Science (#0231)

30. [Ref. 23101] One student was reported incorrectly in ESOL. The student had been exited from the ESOL Program on October 15, 2009, and should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>John D. Floyd K-8 School of Environmental Science (#0231)</u> (Continued)	
102 Basic 4-8	.4667
130 ESOL	(.4667)
	.0000
31. [Ref. 23102] <u>The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement beyond the initial three-year base period until after the February 2010 survey. We propose the following adjustment:</u>	
102 Basic 4-8	.4667
130 ESOL	(.4667)
	.0000
32. [Ref. 23103] <u>One ELL student was not in attendance during the 11-day window of the October 2009 survey and should not have been included with that survey’s results. We propose the following adjustment:</u>	
101 Basic K-3	(.0500)
130 ESOL	(.4500)
	(.5000)
33. [Ref. 23104] <u>One ESE student was not reported in accordance with the student’s <i>Matrix of Services</i> form. We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

John D. Floyd K-8 School of Environmental Science (#0231) (Continued)

34. [Ref. 23171/72] Two teachers taught Primary Language Arts classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until November 3, 2009, after the October 2009 survey. We also noted that the letters on file at the District that were used to notify parents of the teachers' out-of-field status were not dated and did not contain the teachers' names. Consequently, the parental notifications were not adequate. We propose the following adjustments:

<u>Ref. 23171</u>		
102 Basic 4-8	1.2083	
130 ESOL	(1.2083)	.0000
<u>Ref. 23172</u>		
102 Basic 4-8	.7000	
130 ESOL	(.7000)	.0000
		<u>(.5000)</u>

Central High School (#0251)

35. [Ref. 25101] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.3495)	(.3495)
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36. [Ref. 25102] One Career Education 9-12 (OJT) student was reported for more work hours than were supported by the student's timecard (5.825 hours versus 4 hours). We propose the following adjustment:

300 Career Education 9-12	(.0365)	(.0365)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Central High School (#0251) (Continued)

37. [Ref. 25103] Three ESE students were not reported in accordance with their Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.5000)	.0000

38. [Ref. 25104] We noted the following exceptions for two ESE students reported in Program No. 255 (ESE Support Level 5) based on their placement in the Hospital and Homebound Program:

- a. One student was reported for both homebound instruction and on-campus instruction; however, the student's on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services).
- b. The file for one student did not contain any documentation to support that the student had been provided any homebound instruction during the reporting survey.

We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2868	
255 ESE Support Level 5	(.5768)	(.2900)

39. [Ref. 25171/72/73] Three teachers taught classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field (one teacher - Ref. 25171) or not until November 3, 2009, which was after the October 2009 survey (two teachers - Ref. 25172/73). We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status until November 4, 2009, which was after the October 2009 survey. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

Findings	Proposed Net Adjustments (Unweighted FTE)	
Central High School (#0251) (Continued)		
<u>Ref. 25171</u>		
103 Basic 9-12	.7618	
130 ESOL	(.7618)	.0000
<u>Ref. 25172</u>		
103 Basic 9-12	.1811	
130 ESOL	(.1811)	.0000
<u>Ref. 25173</u>		
103 Basic 9-12	.0967	
130 ESOL	(.0967)	.0000
		(.6760)
Pine Grove Elementary School (#0252)		
40. [Ref. 25271] <u>One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught a course during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we are presenting this disclosure Finding with no proposed adjustment.</u>		
		.0000
41. [Ref. 25201] <u>One ELL student had scored English proficient on CELLA Reading and Composite scores with no other assessments in the student's file. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:</u>		
102 Basic 4-8	.4625	
130 ESOL	(.4625)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Pine Grove Elementary School (#0252) (Continued)

42. [Ref. 25202] Two ESE students in the October 2009 survey were not reported in accordance with their Matrix of Services forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000

43. [Ref. 25272/74/75/77] Four teachers taught Primary Language Arts classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until November 3, 2009, which was after the October 2009 survey. We also noted that the parents were not timely notified of the teachers' out-of-field status. The notification letter for one teacher (Ref. 25272) was dated December 14, 2009, and the notification letters for the other three teachers (Ref. 25274/75/77) were dated October 29, 2009, both dates of which were after the October 2009 survey. We propose the following adjustments:

<u>Ref. 25272</u>		
102 Basic 4-8	.3100	
130 ESOL	(.3100)	.0000
<u>Ref. 25274</u>		
101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000
<u>Ref. 25275</u>		
101 Basic K-3	.6000	
130 ESOL	(.6000)	.0000
<u>Ref. 25277</u>		
101 Basic K-3	.6000	
130 ESOL	(.6000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Pine Grove Elementary School (#0252) (Continued)

44. [Ref. 25273/76] Two teachers taught classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 25273</u>		
101 Basic K-3	.0100	
130 ESOL	<u>(.0100)</u>	.0000
<u>Ref. 25276</u>		
102 Basic 4-8	.3000	
130 ESOL	<u>(.3000)</u>	<u>.0000</u>
		<u>.0000</u>

West Hernando Middle School (#0253)

45. [Ref. 25375] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught a course during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we are presenting this disclosure Finding with no proposed adjustment.

.0000

46. [Ref. 25301] The file for one ELL student in ESOL did not contain documentation justifying the student's continued ESOL placement beyond the initial three-year base period. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>West Hernando Middle School (#0253)</u> (Continued)		
102 Basic 4-8	.4653	
130 ESOL	(.4653)	.0000
47. [Ref. 25302] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
48. [Ref. 25371/72/73/74] <u>Four teachers taught Primary Language Arts classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field (one teacher - Ref. 25374) or not until November 3, 2009, which was after the October 2009 survey (three teachers - Ref. 25172/73/74). We also noted that the letters used to notify parents of the teachers' out-of-field status were either not sent (two teachers - Ref. 25372/74), not sent until January 19, 2010 (one teacher - Ref. 25371), or not dated and did not include the teacher's name (one teacher - Ref. 25373). We propose the following adjustments:</u>		
<u>Ref. 25371</u>		
102 Basic 4-8	.2968	
130 ESOL	(.2968)	.0000
<u>Ref. 25372</u>		
102 Basic 4-8	.3132	
130 ESOL	(.3132)	.0000
<u>Ref. 25373</u>		
102 Basic 4-8	.7472	
130 ESOL	(.7472)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>West Hernando Middle School (#0253)</u> (Continued)		
<u>Ref. 25374</u>		
102 Basic 4-8	.2802	
130 ESOL	(.2802)	.0000
		.0000
<u>Moton Elementary School (#0271)</u>		
49. [Ref. 27101] <u>Three ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
50. [Ref. 27102] <u>The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for 600 instructional minutes (.2000 FTE) but was provided only 300 instructional minutes (.1000 FTE). We propose the following adjustment:</u>		
255 ESE Support Level 5	(.1000)	(.1000)
51. [Ref. 27171] <u>One teacher taught classes that included ELL students but the teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>		
101 Basic K-3	.0430	
130 ESOL	(.0430)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Moton Elementary School (#0271) (Continued)

52. [Ref. 27172/73] Two teachers taught Primary Language Arts classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until March 2, 2010, which was after the February 2010 survey. We further noted that the letters used to notify parents of the teachers' out-of-field status were dated February 24, 2010, also after the February 2010 survey, and one of the teachers (Ref. 27173) had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 27172</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
<u>Ref. 27173</u>		
102 Basic 4-8	.3764	
130 ESOL	(.3764)	.0000
		(.1000)

Nature Coast Technical High School (#0351)

53. [Ref. 35101] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.1453	
130 ESOL	(1.1453)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Nature Coast Technical High School (#0351) (Continued)

54. [Ref. 35102] We noted the following exceptions for three ELL students: (a) the files for two students did not contain documentation justifying the students' continued ESOL placements beyond the initial three-year base period, and (b) one student had scored English proficient on CELLA Reading and Composite scores with no other assessments in the student's file. Consequently, the three students' ESOL placements were not adequately supported. We propose the following adjustment:

103 Basic 9-12	1.9550	
130 ESOL	<u>(1.9550)</u>	.0000

55. [Ref. 35103] Three ESE students were not reported in accordance with their Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0400	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	<u>1.4600</u>	.0000

56. [Ref. 35104] One student enrolled in the Hospital and Homebound Program was reported for four hours (.0800 FTE) of homebound instruction; however, we could only verify that the student received two hours (.0400 FTE) of such instruction. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0400)</u>	(.0400)
-------------------------	----------------	---------

57. [Ref. 35171/72/73] Three teachers taught Primary Language Arts to classes that included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until November 3, 2009, after the October 2009 survey. We also noted that the letters used to notify parents of the teachers' out-of-field status were dated November 2, 2009, also after the October 2009 survey. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Nature Coast Technical High School (#0351)</u> (Continued)		
<u>Ref. 35171</u>		
103 Basic 9-12	.1434	
130 ESOL	(.1434)	.0000
 <u>Ref. 35172</u>		
103 Basic 9-12	.0717	
130 ESOL	(.0717)	.0000
 <u>Ref. 35173</u>		
103 Basic 9-12	.0717	
130 ESOL	(.0717)	.0000
 58. [Ref. 35174] <u>One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:</u>		
103 Basic 9-12	.3402	
130 ESOL	(.3402)	.0000
		(.0400)

Explorer K-8 School (#0381)

59. [Ref. 38171] One teacher taught a Basic subject area class that included an ELL student but the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. Since the student is cited in Finding No. 61 (Ref. 38102), we do not propose an adjustment here.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Explorer K-8 School (#0381) (Continued)

60. [Ref. 38101] The file for one ELL student in ESOL did not contain documentation justifying the student’s continued ESOL placement beyond the initial three-year base period. We propose the following adjustment:

102 Basic 4-8	.3867	
130 ESOL	(.3867)	.0000

61. [Ref. 38102] We noted the following exceptions for three ELL students: (a) one student had scored FES and Competent English Reader and Writer, and (b) two students had scored English proficient on their CELLA Reading and Composite scores with no other assessments being given until after the October 2009 survey. Consequently, the students’ ESOL placements were not adequately supported. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.8619	
130 ESOL	(1.3619)	.0000

62. [Ref. 38103] One student was not in attendance during the October 2009 survey and should not have been reported with that survey’s results. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Explorer K-8 School (#0381) (Continued)

63. [Ref. 38104] We noted the following exceptions for 11 ESE students: (a) 9 students were not reported in accordance with the students' Matrix of Services forms, (b) the course schedule for 1 student was incorrectly reported in Program No. 254 (ESE Support Level 4) and should have been reported in Program No. 111 (Grades K-3 with ESE Services), and (c) the Matrix of Services form for 1 student was missing and could not be located. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.0500	
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(6.5500)	
255 ESE Support Level 5	<u>1.5000</u>	<u>.0000</u>
		<u>(.5000)</u>
Proposed Net Adjustment		<u>(4.0142)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are included with that survey’s results; (3) students are reported in the proper funding categories for the correct FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (4) students reported for homebound instruction should be reported in the appropriate program and based on the actual contact time with the homebound instructor and as documented on their contact log; (5) the supporting timecards for Career Education 9-12 (OJT) students are properly completed, signed by employers, and retained in readily accessible files; (6) ESE students are reported in accordance with the students’ *Matrix of Services* forms, which are properly scored and reflect the services identified on the students’ IEPs and the services provided; (7) the English language proficiency of ELL students due to enter a fourth, fifth, or sixth year of ESOL placement is assessed just prior to the anniversary dates of the students’ initial ESOL placements; (8) teachers are properly certified or, if out of field, are approved to teach out of field in a timely manner by the School Board; (9) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines; and (10) parents are timely and appropriately notified when their children are assigned to classes taught by out-of-field teachers.

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 governing FTE and FEFP.

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3) and
 (6)(c), F.A.C.Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2009-10
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, F.A.C.Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C.Pupil Attendance Records

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2009-10

Exceptional Education

- Section 1003.57, F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Exceptional Education (Continued)

- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

Teacher Certification

- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C. Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Hernando County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Hernando County

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

For the fiscal year ended June 30, 2010, the District operated 22 schools serving prekindergarten through twelfth grade students, reported 22,764 unweighted FTE, and received approximately \$57.9 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which 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.

Hernando County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one 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 four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product 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.

5. FTE Surveys

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 sampling of FTE membership for a period of one week. The surveys for the 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Hernando County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

6. Educational Programs

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 as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Hernando County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide: Ineligible Courses Reported in ESOL	1
1. Hernando High School	2 through 11
2. Westside Elementary School	12 and 13
3. Frank W. Springstead High School	14 through 21
4. Fox Chapel Middle School	22 through 27
5. Spring Hill Elementary School	28 and 29
6. John D. Floyd K-8 School of Environmental Science	30 through 34
7. Central High School	35 through 39
8. Pine Grove Elementary School	40 through 44
9. West Hernando Middle School	45 through 48
10. Moton Elementary School	49 through 52
11. Nature Coast Technical High School	53 through 58
12. Explorer K-8 School	59 through 63



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

INDEPENDENT AUDITOR'S REPORT HERNANDO COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated March 22, 2011, that the Hernando County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Hernando County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to the determination and reporting of students transported. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE 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.

¹*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
July 14, 2011

SCHEDULE F

Hernando County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	385	100.00%	26,168	100.00%
Sample ²	-	-	239	0.91%
<u>Sample Students</u>				
With Exceptions	-	-	12	(5.02%)
Proposed Net Adjustment	-	-	(7)	(2.93%)
<u>Non-Sample Students</u>				
With Exceptions	-	-	2	0.01%
Proposed Net Adjustment	-	-	(2)	0.01%
<u>Sample and Non-Sample Students</u>				
Proposed Net Adjustment	-	-	(9)	0.03%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 26,168 students in the following ridership categories: 276 in IDEA (K-12), Weighted; 35 in IDEA (PK), Weighted; 138 in IDEA (PK), Unweighted; 97 in Teenage Parents and Infants; and 25,622 in Two Miles or More. The District also reported operating a total of 385 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Hernando County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Hernando County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 49.

**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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2009 surveys and the February and June 2010 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2009 survey and once for the February 2010 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Four students in the October 2009 survey were not shown on the supporting bus drivers’ reports as having been transported; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2009 Survey

90 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	(1)	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hernando County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

2. [Ref. 52] One student in the October 2009 and February 2010 surveys was reported incorrectly in Teenage Parents and Infants. The student was not enrolled in a Teenage Parent Program; however, the student was eligible for Two Miles or More. We propose the following adjustments:

October 2009 Survey

<u>90 Days-in-Term</u>		
Teen Parent (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	1	

February 2010 Survey

<u>90 Days-in-Term</u>		
Teen Parent (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0

3. [Ref. 53] Five students (three of whom were in our sample) were reported incorrectly in Two Miles or More. The students lived less than two miles from school; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

February 2010 Survey

<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(3)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(2)</u>	(5)

4. [Ref. 54] We noted the following exceptions involving three students in IDEA-weighted ridership categories as follows: (a) the IEPs for two students in IDEA (PK), Weighted did not indicate that the students met at least one of the five criteria required for the IDEA-weighted classification, and (b) the IEP for one student in IDEA (K-12), Weighted was missing and could not be located. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hernando County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(9)</u>
Sample Students w/Exceptions	<u>12</u>	--
Sample Students – Proposed Net Adjustment	--	(7)
Non-Sample Students w/Exceptions	<u>2</u>	--
Non-Sample Students – Proposed Net Adjustment	--	<u>(2)</u>
Proposed Net Adjustment		<u>(9)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Hernando County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students being reported are eligible for State transportation funding and are reported in the appropriate ridership classification; (2) the distance from home to school is verified prior to students being reported; and (3) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the student’s IEP.

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 governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

Hernando County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Hernando County

For the fiscal year ended June 30, 2010, the District received approximately \$5.1 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2009	11	62
October 2009	181	13,024
February 2010	181	12,962
June 2010	<u>12</u>	<u>120</u>
Total	<u>385</u>	<u>26,168</u>

3. Statutes and Rules

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

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Hernando County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A
MANAGEMENT'S RESPONSE**



*The School Board of Hernando County, Florida
919 North Broad Street
Brooksville, Florida 34601
(352) 797-7000
Fax (352) 797-7100*

*Superintendent
Bryan A. Blavatt
Chairperson
James C. Yant
Vice Chairperson
Dianne Bonfield
Members
Cynthia J. Moore
John K. Sweeney*

July 12, 2011

The Honorable David W. Martin, CPA
Auditor General
Office of the Auditor General
G74 Claude Pepper Building
111 West Madison
Tallahassee, FL 32399-1450

Dear Mr. Martin:

This response is submitted pursuant to the provisions of Section 11.45(7)(d), Florida Statutes. We have reviewed and accept the findings, recommendations, and adjustments as outlined in the Report of Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Hernando County District School Board for the fiscal year ended June 30, 2010.

Most of the findings indicated are similar to those noted in the prior audit, which was completed only one year ago. The District did not have an opportunity to put corrective actions in place prior to this audit.

English for Speakers of Other Languages (ESOL)

- The District will identify courses eligible for ESOL weighted FTE and ensure that only these courses are reported.
- The District will enhance existing procedures to ensure that students in the ESOL program entering a classroom with an out-of-field teacher have a dated copy of the parental notification placed in their file. It will continue to be the principals' responsibility to mail the parental notices. However, ESOL Lead teachers will monitor ESOL student files to ensure compliance.
- With regard to ELL students beyond the maximum years allowed for ESOL funding and ELL students not tested for extension, the District will provide refresher training on existing procedures with a focus on the compliance requirements with all ESOL Lead teachers.
- For ESOL students incorrectly reported or not in attendance during the FTE survey period, the District will enhance training procedures to ensure that data entry staff accurately report students.

Career and Technical Education (CTE)

- School-based data entry staff will be trained to ensure that students in on-the-job training (OJT) are reported in accordance with their timecards.
- Career Specialists will work with CTE teachers to ensure OJT timecards are accurately completed and signed on a monthly basis, and retained in readily accessible files for audit purposes.

Exceptional Student Education (ESE)

- Beginning in the 2010/2011 fiscal year, the District placed a new Data Entry Specialist position within the ESE Department who reports to the Director of ESE. This position enters all ESE tracking information, verifies completeness and accuracy of reporting and compiles HHB information bi-weekly for review.

The mission of the Hernando County School System is to provide a quality education in a safe environment for the youth of our community to foster their growth physically, socially, and academically. We will provide the opportunity for life-long learning for all our citizens so that all may compete and flourish in a modern, global economy. While students are our primary concern, and we recognize they are the reason for our existence, we are also sensitive to the needs of others such as parents, the community and all employees of Hernando County Schools.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

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Audit Response
July 12, 2011

- With regard to the findings related to hospital homebound (HHB) students, the District is centralizing the HHB program within the ESE Department beginning in the 2011/2012 fiscal year. Full-time staff will be hired for the 2011/2012 school year to serve HHB students in an effort to ensure students receive the services and the correct number of minutes as written on the students Individual Educational Plans (IEPs).
- The Director of ESE and the ESE Data Entry Specialist will develop new HHB procedures to coordinate services to ensure that the students' files contain correct documentation. Specifically: current IEP, matrix, physician's authorization that clearly indicated the student is eligible on the dates claimed, and signed instructor logs to support the hours claimed.
- As part of this new process, the Data Entry Specialist will verify accuracy of forms submitted by staffing specialists and inform them if errors need to be corrected, verify accuracy of matrix of services submitted by staffing specialists and inform them if errors need to be corrected, compile HHB information bi-weekly, and adjust FTE in TERMS to reflect the HHB services received by the student during FTE week

Certification

- The District certification staff will ensure that all out-of-field teachers are Board approved before each survey period. The Certification Department now verifies in-field status on all courses on a monthly basis. The District has already implemented a procedure so that out-of-field information is not accepted from school sites unless there is an out-of-field notification letter to parents attached to include the date the letter was sent and the teacher's name.
- Certification staff will track and send out reminders to teachers to ensure ESOL points are earned within the time prescribed.

Transportation

The Hernando County School District transports over 15,000 students and we are quite pleased that the audit disclosed only 9 instances of non-compliance. We have several areas we will work to improve in the future.

- The Transportation Department will ensure that the ridership classification for transported students is supported by adequate documentation. Additionally, the District will enhance coordination of services between the Transportation Department and ESE Department to improve communication regarding special transportation needs identified in IEPs.
- The Transportation Department will enhance procedures to ensure that the distance from school to home for students being transported is verified before reporting the students.

If further information is needed, please contact Desiree Henegar, Chief Financial Officer, at (352) 797-7037 or via e-mail at Henegar_d@hcsb.k12.fl.us.

Sincerely,



Bryan A. Blavatt
Superintendent

BAV/drh

cc: School Board Members
Sonya L. Jackson, Assistant Superintendent
Heather Martin, Executive Director of Business Services