

**MIAMI-DADE COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2011



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Miami-Dade County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

Member	District No.
Dr. Wilbert T. Holloway	1
Dr. Solomon C. Stinson, Chair to 11-15-10	2
Dr. Dorothy Bendross-Mindingall from 11-16-10	2
Dr. Martin Stewart Karp	3
Perla Tabares Hantman, Vice Chair to 11-15-10, Chair from 11-16-10	4
Renier Diaz de la Portilla	5
Agustin J. Barrera to 11-15-10	6
Raquel A. Regalado from 11-16-10	6
Ana Rivas Logan to 11-15-10	7
Carlos L. Curbelo from 11-16-10	7
Dr. Marta Pérez	8
Dr. Lawrence S. Feldman, Vice Chair from 11-16-10	9

Alberto M. Carvalho, Superintendent

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

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Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2011

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
FES	Fluent English Speaker
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
LEA	Local Educational Agency
OJT	On-the-Job Training
OLPS	Oral Language Proficiency Scale
PK	Prekindergarten

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
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 student transportation, the Miami-Dade 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, 2011.

- Of the 743 teachers in our sample, 78 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.
- Of the 766 students in our student transportation sample, 201 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 150 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 8.9534 but has a potential impact on the District's weighted FTE of a negative 116.2570. Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of a negative 320 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. That computation 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 Miami-Dade County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$421,287 (negative 116.2570 times \$3,623.76).

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 Miami-Dade County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Miami-Dade 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 Miami-Dade County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated 469 schools serving prekindergarten through twelfth grade students, reported 345,375.65 unweighted FTE for those students, and received approximately \$635 million in State funding through FEFP.

Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

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 that 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 Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$25.6 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA
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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 MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 1, 2011, that the Miami-Dade 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, 2011. 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 that 78 of the 743 teachers in our sample 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

In our opinion, except for the material noncompliance mentioned above involving teachers, the Miami-Dade 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, 2011.

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 SCHEDULES A, B, C, and D.

¹For teachers, see SCHEDULE D, Finding Nos. 3, 4, 5, 6, 8, 9, 14, 15, 16, 20, 22, 27, 28, 29, 30, 33, 35, 39, 42, 44, 51, 54, 57, 60, 65, 66, 67, 68, 71, 72, 77, 78, 94, 95, 96, 102, 103, 110, 111, 115, 118, 119, 123, 124, 125, 134, 135, 139, 140, 141, 145, 146, and 148.

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.² However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies² and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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
June 21, 2012

² *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

Miami-Dade 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, 2011

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 345,375.65 unweighted FTE at 469 schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (469) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (79,712) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed</u> <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	459	39	49,164	450	0	213,369.5300	287.5284	490.5646
Basic with ESE Services	461	45	12,602	415	6	74,670.4500	367.2453	11.7102
ESOL	418	37	14,855	1,580	87	45,081.7700	1,182.9445	(413.6494)
ESE Support Levels 4 and 5	223	36	1,980	922	31	2,845.4100	681.4591	(22.4574)
Career Education 9-12	68	13	<u>1,111</u>	<u>522</u>	<u>47</u>	<u>9,408.4900</u>	<u>144.4539</u>	<u>(75.1214)</u>
All Programs	469	45	<u>79,712</u>	<u>3,889</u>	<u>171</u>	<u>345,375.6500</u>	<u>2,663.6312</u>	<u>(8.9534)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Miami-Dade 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, 2011

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (3,101) consisted of 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 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 743 and found exceptions for 78 of those teachers.

Proposed Adjustments

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. (See SCHEDULES B, C, and D.)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Miami-Dade 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, 2011

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	113.8200	1.089	123.9500
102 Basic 4-8	49.7241	1.000	49.7241
103 Basic 9-12	327.0205	1.031	337.1581
111 Grades K-3 with ESE Services	6.4600	1.089	7.0349
112 Grades 4-8 with ESE Services	1.2502	1.000	1.2502
113 Grades 9-12 with ESE Services	4.0000	1.031	4.1240
130 ESOL	(413.6494)	1.147	(474.4559)
254 ESE Support Level 4	(16.6682)	3.523	(58.7221)
255 ESE Support Level 5	(5.7892)	4.935	(28.5697)
300 Career Education 9-12	(75.1214)	1.035	(77.7506)
Total	(8.9534)		(116.2570)

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

Miami-Dade 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, 2011

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0071</u>	<u>#0121</u>	<u>#0122</u>	
101 Basic K-3	14.5100	2.2000	12.2600	28.9700
102 Basic 4-8	5.7344	5.3500	17.7795	28.8639
103 Basic 9-12				.0000
111 Grades K-3 with ESE Services				.0000
112 Grades 4-8 with ESE Services			(.5000)	(.5000)
113 Grades 9-12 with ESE Services				.0000
130 ESOL	(19.1344)	(7.5500)	(29.5395)	(56.2239)
254 ESE Support Level 4	(1.1100)			(1.1100)
255 ESE Support Level 5				.0000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0441</u>	<u>#0801</u>	<u>#0921</u>	<u>#1070</u>	
101	28.9700		.8100			29.7800
102	28.8639			2.3264		31.1903
103	.0000					.0000
111	.0000	1.0000			1.0000	2.0000
112	(.5000)					(.5000)
113	.0000					.0000
130	(56.2239)		(.8100)			(57.0339)
254	(1.1100)			.2506	(1.0000)	(1.8594)
255	.0000	(1.0000)		(2.5770)		(3.5770)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2111</u>	<u>#2191</u>	<u>#2321</u>	<u>#2331</u>	
101	29.7800	1.2000	10.9000	3.6000	1.6000	47.0800
102	31.1903	.4000				31.5903
103	.0000					.0000
111	2.0000	.5000				2.5000
112	(.5000)					(.5000)
113	.0000					.0000
130	(57.0339)	(1.6000)	(10.9000)	(3.6000)	(1.6000)	(74.7339)
254	(1.8594)	(.5000)				(2.3594)
255	(3.5770)					(3.5770)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2371</u>	<u>#2661</u>	<u>#2781</u>	<u>#3141</u>	
101	47.0800	14.2200		12.6200	.8000	74.7200
102	31.5903		4.0000	.4000	8.0000	43.9903
103	.0000					.0000
111	2.5000					2.5000
112	(.5000)		1.5000			1.0000
113	.0000					.0000
130	(74.7339)	(14.2200)	(4.0000)	(13.0200)	(8.8000)	(114.7739)
254	(2.3594)		(1.5000)			(3.8594)
255	(3.5770)					(3.5770)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3421</u>	<u>#4001</u>	<u>#4070</u>	<u>#4681</u>	
101	74.7200	5.3600	.4100		3.2200	83.7100
102	43.9903					43.9903
103	.0000					.0000
111	2.5000			1.5000	(.0400)	3.9600
112	1.0000					1.0000
113	.0000					.0000
130	(114.7739)	(5.3600)	(.4100)		(3.2200)	(123.7639)
254	(3.8594)			(1.5000)		(5.3594)
255	(3.5770)					(3.5770)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0400)</u>	<u>(.0400)</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#5001</u>	<u>#5021</u>	<u>#5201</u>	<u>#5521</u>	
101	83.7100	12.8000	7.7100	9.2000	.4000	113.8200
102	43.9903	.4000		3.0000	1.8000	49.1903
103	.0000					.0000
111	3.9600		2.0000		.5000	6.4600
112	1.0000					1.0000
113	.0000					.0000
130	(123.7639)	(13.2000)	(7.7100)	(12.2000)	(2.2000)	(159.0739)
254	(5.3594)		(2.0000)		(.5000)	(7.8594)
255	(3.5770)					(3.5770)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.0400)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0400)</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#7011</u>	<u>#7049</u>	<u>#7071</u>	<u>#7111</u>	
101	113.8200					113.8200
102	49.1903					49.1903
103	.0000	39.5000	29.1000	1.2000	.3670	70.1670
111	6.4600					6.4600
112	1.0000					1.0000
113	.0000		(.3000)		.5000	.2000
130	(159.0739)	(36.8000)	(28.8000)	(1.4250)	(.3670)	(226.4659)
254	(7.8594)			(.0750)	.0000	(7.9344)
255	(3.5770)				(.5000)	(4.0770)
300	<u>.0000</u>	<u>(2.9000)</u>	<u>....</u>	<u>(.5000)</u>	<u>(.3714)</u>	<u>(3.7714)</u>
Total	<u>(.0400)</u>	<u>(.2000)</u>	<u>.0000</u>	<u>(.8000)</u>	<u>(.3714)</u>	<u>(1.4114)</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#7131</u>	<u>#7191</u>	<u>#7231</u>	<u>#7271</u>	
101	113.8200					113.8200
102	49.1903					49.1903
103	70.1670	.8585	27.9000	26.0500	.4000	125.3755
111	6.4600					6.4600
112	1.0000					1.0000
113	.2000	(.5000)	2.0000			1.7000
130	(226.4659)	(.3585)	(11.2000)	(1.2000)	(.4000)	(239.6244)
254	(7.9344)		(4.0000)			(11.9344)
255	(4.0770)		(.5000)			(4.5770)
300	<u>(3.7714)</u>	<u>.....</u>	<u>(14.7000)</u>	<u>(27.6250)</u>	<u>(1.3000)</u>	<u>(47.3964)</u>
Total	<u>(1.4114)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(2.7750)</u>	<u>(1.3000)</u>	<u>(5.9864)</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#7461</u>	<u>#7511</u>	<u>#7531</u>	<u>#7591</u>	
101	113.8200					113.8200
102	49.1903					49.1903
103	125.3755	51.3250	21.4000	31.4000	61.3500	290.8505
111	6.4600					6.4600
112	1.0000					1.0000
113	1.7000	.3000	.5000			2.5000
130	(239.6244)	(26.4750)	(21.2000)	(31.4000)	(61.3500)	(380.0494)
254	(11.9344)		(.7000)			(12.6344)
255	(4.5770)	(.3000)				(4.8770)
300	<u>(47.3964)</u>	<u>(25.0250)</u>	<u>(.5000)</u>	<u>.....</u>	<u>.....</u>	<u>(72.9214)</u>
Total	<u>(5.9864)</u>	<u>(.1750)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.6614)</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#7721</u>	<u>#7741</u>	<u>#7781</u>	<u>#8151</u>	
101	113.8200					113.8200
102	49.1903					49.1903
103	290.8505	1.7000	28.4400	4.0000	1.5000	326.4905
111	6.4600					6.4600
112	1.0000					1.0000
113	2.5000	.5000			.5000	3.5000
130	(380.0494)	(1.7000)	(28.4000)	(3.5000)		(413.6494)
254	(12.6344)	(.5000)	(.0200)	(.5000)	(2.0000)	(15.6544)
255	(4.8770)		(.0200)			(4.8970)
300	<u>(72.9214)</u>	<u>(.5000)</u>	<u>(.6000)</u>	<u>(1.1000)</u>	<u>.....</u>	<u>(75.1214)</u>
Total	<u>(6.6614)</u>	<u>(.5000)</u>	<u>(.6000)</u>	<u>(1.1000)</u>	<u>.0000</u>	<u>(8.8614)</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)

Miami-Dade 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>			<u>Total</u>
		<u>#8181</u>	<u>#9731</u>	<u>#9732</u>	
101	113.8200				113.8200
102	49.1903	.5338			49.7241
103	326.4905	.0300	.5000		327.0205
111	6.4600				6.4600
112	1.0000			.2502	1.2502
113	3.5000	.5000			4.0000
130	(413.6494)				(413.6494)
254	(15.6544)	(1.0138)	.0000		(16.6682)
255	(4.8970)	(.0500)	(.5000)	(.3422)	(5.7892)
300	<u>(75.1214)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(75.1214)</u>
Total	<u>(8.8614)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0920)</u>	<u>(8.9534)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Miami-Dade 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, 2011

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, the Miami-Dade 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 70.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Eugenia B. Thomas K-8 Center (#0071)

1. [Ref. 7101] The English language proficiency of two ELL students was prematurely assessed prior to the students' continued ESOL placements for a fourth or fifth year. Assessments were conducted in May 2010; however, the students were due for reevaluation in October 2010 and January 2011, respectively. We propose the following adjustment:

102 Basic 4-8	.8000	
130 ESOL	<u>(.8000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Eugenia B. Thomas K-8 Center (#0071)** (Continued)

2. [Ref. 7102] The ELL Student Plan for one student in the October 2010 survey was not reviewed and updated until December 13, 2010, which was after the reporting survey. We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

3. [Ref. 7170/72] Two teachers taught classes that included ELL students but were not properly certified to teach ELL students. Also, one of the two teachers was not approved by the School Board to teach such students out of field (Ref. 7170) and the other teacher was not approved until November 24, 2010, which was after the October 2010 reporting survey (Ref. 7172). We additionally noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 7170) had not earned 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. 7170</u>		
101 Basic K-3	8.0000	
130 ESOL	(8.0000)	.0000

<u>Ref. 7172</u>		
102 Basic 4-8	1.2000	
130 ESOL	(1.2000)	.0000

4. [Ref. 7171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	5.8000	
130 ESOL	(5.8000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Eugenia B. Thomas K-8 Center (#0071) (Continued)

5. [Ref. 7173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Math to kindergarten through sixth grade students but taught courses to seventh and eighth grade students. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	2.9344	
130 ESOL	<u>(2.9344)</u>	.0000

6. [Ref. 7174] Although one teacher had been properly approved by the School Board to teach out of field in a prior year, the teacher was not properly certified to teach ESE out of field during the 2010-11 school year and had earned none of the 18 college credit hours towards certification in ESE as required by rule and the teacher's college education timeline. We propose the following adjustment:

101 Basic K-3	.3100	
102 Basic 4-8	.8000	
254 ESE Support Level 4	<u>(1.1100)</u>	.0000
		<u>.0000</u>

Auburndale Elementary School (#0121)

7. [Ref. 12101] The ELL Student Plan for one student was missing and could not be located. We propose the following adjustment:

102 Basic 4-8	.4000	
130 ESOL	<u>(.4000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Auburndale Elementary School (#0121)** (Continued)

8. [Ref. 12170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Varying Exceptionalities but taught courses that required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	2.7500	
130 ESOL	<u>(2.7500)</u>	.0000

9. [Ref. 12171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESOL but taught courses that required certification in Elementary Education. We also noted that: (a) the parents of the students were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 30 college credit hours towards certification in Elementary Education as required by rule and the teacher's college education timeline. We propose the following adjustment:

101 Basic K-3	2.2000	
102 Basic 4-8	2.2000	
130 ESOL	<u>(4.4000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Dr. Rolando Espinosa K-8 Center (#0122)

10. [Ref. 12273] One noncertified teacher was hired as a long-term substitute for the 2010-11 school year and taught courses during the school terms covered by the October 2010 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 propose no adjustment.

.0000

11. [Ref. 12201] The file for one ESE student in the February 2011 survey did not contain an EP that was valid during that reporting survey. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

12. [Ref. 12202] One ELL student was assessed English proficient on all three sub-tests of the CELLA assessment taken on April 26, 2010, and an ELL Committee was not convened to consider the student's continued ESOL placement. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:

102 Basic 4-8	.9585	
130 ESOL	(.9585)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Dr. Rolando Espinosa K-8 Center (#0122)** (Continued)

13. [Ref. 12203] One ELL student was FES and assessed English proficient on a second assessment (scoring Level 5 on the OLPS assessment administered on May 20, 2010) and an ELL Committee was not convened to consider the student's continued ESOL placement. We also noted that the file did not contain an ELL Student Plan that was valid during the 2010-11 school year. We propose the following adjustment:

101 Basic K-3	.8200	
130 ESOL	(.8200)	.0000

14. [Ref. 12270/71/74/76] Four teachers taught classes that included ELL students but 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: (a) the parents of the ELL students for three teachers (Ref. 12270/71/74) were not notified of the teachers' out-of-field status, and (b) one teacher (Ref. 12276) had earned only 60 (as of the October 2010 survey) of the 120 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. 12270</u>		
101 Basic K-3	6.6000	
130 ESOL	(6.6000)	.0000

<u>Ref. 12271</u>		
102 Basic 4-8	4.4000	
130 ESOL	(4.4000)	.0000

<u>Ref. 12274</u>		
101 Basic K-3	1.2000	
130 ESOL	(1.2000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Dr. Rolando Espinosa K-8 Center (#0122) (Continued)

Ref. 12276

101 Basic K-3

2.0000

130 ESOL

(2.0000)

.0000

15. [Ref. 12272] One teacher taught classes that included Elementary and ELL students but was not properly certified to teach Elementary or ELL students and was not approved by the School Board to teach such students out of field. The teacher was certified in Specific Learning Disabilities but taught courses that required certification in Elementary Education and ESOL. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL, and (b) the teacher had earned none of the 12 college credit hours in Elementary Education as required by rule and the teacher's college education timeline. We propose the following adjustment:

101 Basic K-3

1.6400

130 ESOL

(1.6400)

.0000

16. [Ref. 12275] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in French and ESOL but taught courses that required either a Reading endorsement or stand-alone certification in Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8

11.9210

130 ESOL

(11.9210).0000.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Blue Lakes Elementary School (#0441)</u>			
17.	[Ref. 44103] <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	1.0000	
	255 ESE Support Level 5	(1.0000)	.0000
			.0000
<u>Citrus Grove Elementary School (#0801)</u>			
18.	[Ref. 80101] <u>The parents of one ELL student were not notified of the student's ESOL placement until October 31, 2010, which was after the reporting survey. We propose the following adjustment:</u>		
	101 Basic K-3	.4100	
	130 ESOL	(.4100)	.0000
19.	[Ref. 80102] <u>Due to isolated clerical errors, the course schedules of two ELL students were incorrectly reported in Program No. 101 (Basic K-3) rather than Program No. 130 (ESOL). We propose the following adjustment:</u>		
	101 Basic K-3	(.8000)	
	130 ESOL	.8000	.0000
20.	[Ref. 80170] <u>One teacher taught classes that included ELL students but 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>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Citrus Grove Elementary School (#0801)</u> (Continued)		
101 Basic K-3	1.2000	
130 ESOL	(1.2000)	.0000
		.0000
<u>Neva King Cooper Educational Center (#0921)</u>		
21. [Ref. 92101] <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>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
22. [Ref. 92170/71/72/73/74/75] <u>Six teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in one of the ESE subject areas but also required additional certification in Reading or the Reading Endorsement. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		
<u>Ref. 92170</u>		
102 Basic 4-8	.3320	
254 ESE Support Level 4	(.1660)	
255 ESE Support Level 5	(.1660)	.0000
<u>Ref. 92171</u>		
102 Basic 4-8	.1660	
255 ESE Support Level 5	(.1660)	.0000
<u>Ref. 92172</u>		
102 Basic 4-8	.8324	
254 ESE Support Level 4	(.0834)	
255 ESE Support Level 5	(.7490)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

Findings

Proposed Net Adjustments (Unweighted FTE)

Neva King Cooper Educational Center (#0921) (Continued)

Ref. 92173

102 Basic 4-8

255 ESE Support Level 5

.1660

(.1660)

.0000

Ref. 92174

102 Basic 4-8

255 ESE Support Level 5

.3320

(.3320)

.0000

Ref. 92175

102 Basic 4-8

255 ESE Support Level 5

.4980

(.4980)

.0000

.0000

South Florida Autism Charter School, Inc. (#1070)

23. [Ref. 107001] The file for one ESE student did not contain a Matrix of Services form that was valid for the October 2010 or the February 2011 reporting surveys. We propose the following adjustment:

111 Grades K-3 with ESE Services

254 ESE Support Level 4

1.0000

(1.0000)

.0000

.0000

Hialeah Gardens Elementary School (#2111)

24. [Ref. 211101] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. An assessment was conducted in April 2010; however, the student was due for reevaluation in November 2010 as determined by the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8

130 ESOL

.4000

(.4000)

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Hialeah Gardens Elementary School (#2111) (Continued)

25. [Ref. 211102] The ELL Student Plans for two students in the October 2010 and February 2011 surveys were not reviewed and updated until January 4, 2011, after the October 2010 reporting survey. We also noted that one of the students was FES and assessed English proficient on all three sub-tests of the CELLA test taken on April 26, 2010. We further noted that an ELL Committee was convened on October 12, 2010, but did not consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We propose the following adjustment:

101 Basic K-3	1.2000	
130 ESOL	(1.2000)	.0000

26. [Ref. 211103] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

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

Spanish Lake Elementary School (#2191)

27. [Ref. 219170] One teacher was not properly certified and was not approved by the School Board to teach Elementary Education out of field. However, we noted that this subject area was subsequently added to the teacher's certificate but not until March 2011, after the October 2010 and February 2011 reporting surveys. Additionally the classes included ELL students and although the teacher was approved by the School Board to teach such students out of field, the parents of the students were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Spanish Lake Elementary School (#2191)</u> (Continued)			
101 Basic K-3	7.0000		
130 ESOL	(7.0000)		.0000
28. [Ref. 219171] <u>One teacher who was not properly certified to teach ELL students was approved by the School Board to teach such students out of field; however, the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:</u>			
101 Basic K-3	1.0500		
130 ESOL	(1.0500)		.0000
29. [Ref. 219172/73] <u>Two teachers taught classes that included ELL students but 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>			
<u>Ref. 219172</u>			
101 Basic K-3	.7500		
130 ESOL	(.7500)		.0000
<u>Ref. 219173</u>			
101 Basic K-3	2.1000		
130 ESOL	(2.1000)		.0000
			.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Gulfstream Elementary School (#2321)</u>			
30.	[Ref. 232170/71] <u>The parents of ELL students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		
	<u>Ref. 232170</u>		
	101 Basic K-3	.4000	
	130 ESOL	(.4000)	.0000
	<u>Ref. 232171</u>		
	101 Basic K-3	3.2000	
	130 ESOL	(3.2000)	.0000
			.0000
<u>Charles R. Hadley Elementary School (#2331)</u>			
31.	[Ref. 233101] <u>Two students were reported incorrectly in ESOL. The students were FES and competent English readers and writers. We also noted that ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:</u>		
	101 Basic K-3	1.6000	
	130 ESOL	(1.6000)	.0000
			.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**West Hialeah Gardens Elementary School (#2371)**

32. [Ref. 237103] The file for one ELL student contained a printed copy of the student's electronic *ELL Student Plan*; however, there was no evidence as to when the *ELL Student Plan* was completed and that the completion was timely (i.e., prior to the reporting surveys). In their response, management provided an *ELL Student Plan* that was the same as the one in the student's file except this *ELL Student Plan* was signed and dated. We could not otherwise determine the validity of these conflicting *ELL Student Plans*. We propose the following adjustment:

101 Basic K-3	.8200	
130 ESOL	(.8200)	.0000

33. [Ref. 237170/71] Two teachers taught classes that included ELL students but 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: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 237171) had earned only 240 of the 300 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. 237170</u>		
101 Basic K-3	11.2000	
130 ESOL	(11.2000)	.0000
 <u>Ref. 237171</u>		
101 Basic K-3	2.2000	
130 ESOL	(2.2000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Kensington Park Elementary School (#2661)

34. [Ref. 266101] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

35. [Ref. 266170] One teacher taught classes that included ELL students but 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:

102 Basic 4-8	4.0000	
130 ESOL	(4.0000)	.0000
		<u>.0000</u>

Kinloch Park Elementary School (#2781)

36. [Ref. 278101] One third-grade student was incorrectly reported in ESOL. The student was FES and assessed English proficient based on all three sub-tests of the CELLA test taken on May 12, 2010. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Kinloch Park Elementary School (#2781) (Continued)

37. [Ref. 278102] The file for one transferring ELL student in the February 2011 reporting survey contained an *ELL Student Plan* that was dated August 26, 2010, from the sending school. However, the *ELL Student Plan* should have been updated when the student transferred to Kinloch Park Elementary School on February 1, 2011. We propose the following adjustment:

102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000

38. [Ref. 278103] The file for one ELL student was missing and could not be located. We propose the following adjustment:

101 Basic K-3	.8200	
130 ESOL	(.8200)	.0000

39. [Ref. 278170/71] Two teachers taught classes that included ELL students but 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. 278170</u>		
101 Basic K-3	7.0000	
130 ESOL	(7.0000)	.0000

<u>Ref. 278171</u>		
101 Basic K-3	4.4000	
130 ESOL	(4.4000)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Meadowlane Elementary School (#3141)

40. [Ref. 314101] The file for one ELL student contained a copy of a letter dated August 23, 2010, notifying the parents of their child's ESOL placement. However, the student did not register in the school district until November 8, 2010, and was not placed in the ESOL Program until November 10, 2010. We were otherwise unable to verify the actual date of the letter to determine whether the notification was made on a timely basis (i.e., prior to the February 2011 survey). We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

41. [Ref. 314102] The ELL Student Plan for one student was not reviewed and updated until October 26, 2010, which was after the October 2010 survey. We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

42. [Ref. 314170/71] Two teachers taught classes that included ELL students but 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. 314170</u>		
102 Basic 4-8	6.8000	
130 ESOL	(6.8000)	.0000

<u>Ref. 314171</u>		
102 Basic 4-8	1.2000	
130 ESOL	(1.2000)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Marcus A. Milam K-8 Center (#3421)**

43. [Ref. 342101] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a fifth year. An assessment was conducted in April 2010; however, the student was due for reevaluation in January 2011 based on the student's ESOL anniversary date. We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

44. [Ref. 342170] One teacher did not hold a Florida teaching certificate that was valid during the October 2010 and February 2011 reporting surveys and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	4.9600	
130 ESOL	(4.9600)	.0000
		<u>.0000</u>

Norwood Elementary School (#4001)

45. [Ref. 400101] One student was reported incorrectly in ESOL. The first-grade student was FES and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.4100	
130 ESOL	(.4100)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Early Beginnings Academy Civic Center (#4070)

46. [Ref. 407001] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
		.0000

Riverside Elementary School (#4681)

47. [Ref. 468101] One part-time PK student was scheduled for 60 minutes of Speech Therapy weekly. The contact logs provided by the School indicated that the student did not receive therapy services during the reporting surveys. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0400)	(.0400)
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48. [Ref. 468102] The files for three ELL students contained printed copies of the students' electronic ELL Student Plans; however, there was no evidence as to when the ELL Student Plans were completed and that the completion was timely (i.e., prior to the reporting surveys). We propose the following adjustment:

101 Basic K-3	2.4200	
130 ESOL	(2.4200)	.0000

49. [Ref. 468103] The files for two ESOL students did not contain ELL Student Plans covering the October 2010 survey. We propose the following adjustment:

101 Basic K-3	.8000	
130 ESOL	(.8000)	.0000
		(.0400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Shenandoah Elementary School (#5001)**

50. [Ref. 500102] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a fifth year. The assessment was conducted in May 2010; however, the student was due for reevaluation in December 2010 based on the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000

51. [Ref. 500170/71/72] Three teachers taught classes that included ELL students but 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: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 500171) had earned none of the 120 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. 500170</u>		
101 Basic K-3	2.4000	
130 ESOL	(2.4000)	.0000

<u>Ref. 500171</u>		
101 Basic K-3	6.3000	
130 ESOL	(6.3000)	.0000

<u>Ref. 500172</u>		
101 Basic K-3	4.1000	
130 ESOL	(4.1000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Ben Sheppard Elementary School (#5021)

52. [Ref. 502101] The file for one ELL student contained a printed copy of the student's electronic *ELL Student Plan*; however, there was no evidence as to when the *ELL Student Plan* was completed and that the completion was timely (i.e., prior to the reporting surveys). We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	.0000

53. [Ref. 502102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

54. [Ref. 502170] One teacher was not properly certified to teach Elementary Education to ELL students and was not approved by the School Board to teach such students out of field. We noted that Elementary Education was subsequently added to the teacher's certificate but not until October 22, 2010, which was after that reporting survey. We also noted that: (a) the parents of the students were not notified of the teacher's out-of-field status in Elementary Education (during the October 2010 survey) and ESOL, and (b) the teacher had earned only 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	7.3100	
130 ESOL	<u>(7.3100)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**South Hialeah Elementary School (#5201)**

55. [Ref. 520101] The file for one ELL student contained a printed copy of the student's electronic *ELL Student Plan*; however, there was no evidence as to when the *ELL Student Plan* was completed and that the completion was timely (i.e., prior to the reporting surveys). We propose the following adjustment:

101 Basic K-3	.8000	
130 ESOL	(.8000)	.0000

56. [Ref. 520102] One third-grade student was incorrectly reported in ESOL. The student was FES and was assessed English proficient on all three sub-tests of the CELLA test taken on May 7, 2010. We also noted that an ELL Committee was convened on October 8, 2010, but did not consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

57. [Ref. 520170/71/72] The parents of ELL students taught by three out-of-field teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 520170</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

<u>Ref. 520171</u>		
101 Basic K-3	7.0000	
130 ESOL	(7.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>South Hialeah Elementary School (#5201)</u> (Continued)			
<u>Ref. 520172</u>			
102 Basic 4-8	3.0000		
130 ESOL	<u>(3.0000)</u>		<u>.0000</u>
			<u>.0000</u>
<u>Tropical Elementary School (#5521)</u>			
58. [Ref. 552101] <u>The English language proficiency of one ELL student was prematurely assessed prior to the student’s continued ESOL placement for a sixth year. The assessment was conducted in May 2010; however, the student was due for reevaluation in February 2011 based on the student’s ESOL anniversary date. We propose the following adjustment:</u>			
101 Basic K-3	.4000		
130 ESOL	<u>(.4000)</u>		<u>.0000</u>
59. [Ref. 552103] <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	<u>(.5000)</u>		<u>.0000</u>
60. [Ref. 552170] <u>One teacher taught a Basic subject to a 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>			
102 Basic 4-8	1.8000		
130 ESOL	<u>(1.8000)</u>		<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**American Senior High School (#7011)**

61. [Ref. 701102] The English language proficiency of six ELL students was prematurely assessed prior to the students' continued ESOL placements for a fifth or sixth year. Assessments were conducted in April 2010; however, the students were due for reevaluation in November 2010 and January 2011, respectively, based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.3000	
130 ESOL	<u>(2.3000)</u>	.0000

62. [Ref. 701103] The file for one ELL student did not contain an *ELL Student Plan* that was valid for the reporting surveys. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

63. [Ref. 701104] The files for two ELL students were missing and could not be located; consequently, the students' ESOL placements were not adequately supported. We propose the following adjustment:

103 Basic 9-12	1.6000	
130 ESOL	<u>(1.6000)</u>	.0000

64. [Ref. 701105] The file for one Career Education 9-12 (OJT) student indicated that the student was not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year) and continued to not be employed during the week of the reporting survey. We noted that the only indication of a job search was "job search" noted on the student's timecards with no other supporting documentation of this activity. We propose the following adjustment:

300 Career Education 9-12	<u>(.2000)</u>	(.2000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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American Senior High School (#7011) (Continued)

65. [Ref. 701170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught a course that required certification in Computer Science. We propose the following adjustment:

103 Basic 9-12	2.7000	
300 Career Education 9-12	(2.7000)	.0000

66. [Ref. 701172] One teacher taught a Basic subject area to a class that included an ELL student 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:

103 Basic 9-12	.1000	
130 ESOL	(.1000)	.0000

67. [Ref. 701173] One out-of-field teacher was appropriately approved by the School Board to teach Math out of field; however, the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.0000	
130 ESOL	(4.0000)	.0000

68. [Ref. 701174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESOL but taught courses that required either a Reading endorsement or stand-alone certification in Reading. We also noted that: (a) the parents of the students were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 24 college credit hours towards certification in Reading required by rule and the teacher's college education timeline. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>American Senior High School (#7011)</u> (Continued)		
103 Basic 9-12	28.3000	
130 ESOL	(28.3000)	.0000
		(.2000)

Westland Hialeah Senior High School (#7049)

69. [Ref. 704901] The EP for one ESE student had expired on September 20, 2010, and a subsequent EP was not completed until November 1, 2010, which was after the October 2010 reporting survey. We propose the following adjustment:

103 Basic 9-12	.3000	
113 Grades 9-12 with ESE Services	(.3000)	.0000

70. [Ref. 704902] The English language proficiency of four students was prematurely assessed prior to the students' continued ESOL placements for a fourth, fifth, or sixth year. Assessments were conducted in April and May 2010; however, the students were due for reevaluation in January 2011 and February 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.4250	
130 ESOL	(1.4250)	.0000

71. [Ref. 704970/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in ESOL but taught courses that required either a Reading endorsement or stand-alone certification in Reading. We also noted that: (a) the parents of the students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 704972) had earned none of the 12 college credit hours towards certification in Reading required by rule and the teacher's college education timeline. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Westland Hialeah Senior High School (#7049) (Continued)

<u>Ref. 704970</u>		
103 Basic 9-12	2.8500	
130 ESOL	<u>(2.8500)</u>	.0000
 <u>Ref. 704972</u>		
103 Basic 9-12	21.3000	
130 ESOL	<u>(21.3000)</u>	.0000

72. [Ref. 704974] One teacher was not properly certified to teach Physics but was appropriately approved by the School Board to teach Physics out of field; however, the teacher had earned none of the 12 college credits towards certification in Physics required by rule and the teacher's college education timeline. We also noted the parents of the students were not notified of the teacher's out-of-field status. Additionally, although the class included ELL students, the teacher had earned only 18 of the 60 in-service training points in ESOL strategies required by rule and the teacher's ESOL in-service training timeline. We propose the following adjustment:

103 Basic 9-12	3.2250	
130 ESOL	<u>(3.2250)</u>	.0000
		<u>.0000</u>

Coral Gables Senior High School (#7071)

73. [Ref. 707101] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a fourth year. The assessment was conducted in April 2010; however, the student was due for reevaluation in January 2011 based on the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Coral Gables Senior High School (#7071)** (Continued)

74. [Ref. 707102] The file for one Career Education 9-12 (OJT) student indicated that the student was not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year), continued to not be employed during the week of the reporting survey, and there was no indication of a job search. We propose the following adjustment:

300 Career Education 9-12	(.1750)	(.1750)
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75. [Ref. 707103] One Career Education 9-12 (OJT) student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We propose the following adjustment:

103 Basic 9-12	(.3000)	
300 Career Education 9-12	(.2000)	(.5000)

76. [Ref. 707104] 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	(.1250)	(.1250)
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77. [Ref. 707170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught a course that required either a Reading endorsement or stand-alone certification in Reading. We also noted that: (a) the parents of the student concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 24 college credit hours towards certification in Reading required by rule and the teacher's college education timeline. We propose the following adjustment:

103 Basic 9-12	.0750	
254 ESE Support Level 4	(.0750)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Coral Gables Senior High School (#7071)** (Continued)

78. [Ref. 707171] 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:

103 Basic 9-12	1.1250	
130 ESOL	(1.1250)	.0000
		(.8000)

Hialeah Senior High School (#7111)

79. [Ref. 711101] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. The assessment was conducted in May 2010; however, the student was due for reevaluation in February 2011 based on the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.3670	
130 ESOL	(.3670)	.0000

80. [Ref. 711102] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix of Services score of 17 points and a Level 5 rating in three domains. The student had a Matrix of Services score of 21 points. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Hialeah Senior High School (#7111)** (Continued)

81. [Ref. 711103] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed when the student's new IEP was prepared. We propose the following adjustment:

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

82. [Ref. 711104] The files for five Career Education 9-12 (OJT) students indicated that the students were not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year) and continued to not be employed during the week of the reporting survey. We noted that the only indication of a job search was "job search" noted on the students' timecards with no other supporting documentation of this activity. We propose the following adjustment:

300 Career Education 9-12	(.3714)	(.3714)
		(.3714)

Hialeah-Miami Lakes Senior High (#7131)

83. [Ref. 713101] The file for one ESE student did not contain an EP covering the October 2010 survey. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

84. [Ref. 713102] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. An assessment was conducted in April 2010; however, the student was due for reevaluation in January 2011 based on the student's ESOL anniversary date. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Hialeah-Miami Lakes Senior High (#7131)</u> (Continued)		
103 Basic 9-12	.3585	
130 ESOL	(.3585)	.0000
		.0000

Hialeah Gardens Senior High School (#7191)

85. [Ref. 719101] One ELL student was not in membership during the reporting survey and should not have been included with the survey's results. We propose the following adjustment:

130 ESOL	(.4000)	
300 Career Education 9-12	(.1000)	(.5000)

86. [Ref. 719102] The English language proficiency of four students was prematurely assessed prior to the students' continued ESOL placements for a fifth or sixth year. Assessments were conducted in April and May 2010; however, the students were due for reevaluation during the timeline of October 2010 through January 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.5000	
130 ESOL	(1.5000)	.0000

87. [Ref. 719103] Two students were reported incorrectly in ESOL for a fourth and sixth year of placement, respectively. The students were FES and competent English readers and writers. We noted for one of the students that an ELL Committee was convened but did not consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, and was not convened timely (i.e., prior to the reporting survey). We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Hialeah Gardens Senior High School (#7191)</u>			
103 Basic 9-12	1.0000		
130 ESOL	(1.0000)		.0000
88. [Ref. 719104] <u>The file for one Gifted student did not contain an EP covering the reporting surveys. We propose the following adjustment:</u>			
103 Basic 9-12	1.0000		
113 Grades 9-12 with ESE Services	(1.0000)		.0000
89. [Ref. 719105] <u>The IEP for one student was not signed by at least one of the student's General Education teachers. We propose the following adjustment:</u>			
103 Basic 9-12	.5000		
113 Grades 9-12 with ESE Services	(.5000)		.0000
90. [Ref. 719106] <u>There was no evidence that the <i>Matrix of Services</i> forms for three ESE students were reviewed when the students' new IEPs were prepared. We propose the following adjustment:</u>			
113 Grades 9-12 with ESE Services	2.5000		
254 ESE Support Level 4	(2.5000)		.0000
91. [Ref. 719107/08] <u>Two ESE students were not reported in accordance with the students' <i>Matrix of Services</i> forms. We propose the following adjustments:</u>			
<u>Ref. 719107</u>			
113 Grades 9-12 with ESE Services	.5000		
254 ESE Support Level 4	(.5000)		.0000
<u>Ref. 719108</u>			
113 Grades 9-12 with ESE Services	.5000		
255 ESE Support Level 5	(.5000)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Hialeah Gardens Senior High School (#7191) (Continued)

92. [Ref. 719109] The file for one ESE student did not contain a complete copy of the student's IEP. School management was only able to locate the first page of the IEP. We also noted that the IEP was not signed by an LEA Representative and at least one of the student's General Education teachers. We propose the following adjustment:

103 Basic 9-12	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

93. [Ref. 719110] We noted the following exceptions for one ESE student reported in the October 2010 and February 2011 survey periods: (a) during the October 2010 survey, the *Matrix of Services* form, dated November 30, 2009, did not include three Special Considerations points for which the student was eligible, and (b) during the February 2011 survey, the student was not reported in accordance with the *Matrix of Services* form dated December 3, 2010. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000

94. [Ref. 719170] One teacher taught classes that included ELL students but 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:

103 Basic 9-12	2.3000	
130 ESOL	(2.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Hialeah Gardens Senior High School (#7191) (Continued)

95. [Ref. 719171/75/76] Three teachers taught Basic subject area classes but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 719171

103 Basic 9-12	5.5000	
130 ESOL	(5.5000)	.0000

Ref. 719175

103 Basic 9-12	.1000	
130 ESOL	(.1000)	.0000

Ref. 717176

103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000

96. [Ref. 719174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught a course that required certification in Business Education. We also noted that: (a) the parents of the students were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 24 college credits in Business Education as required by rule and the teacher's college education timeline. We propose the following adjustment:

103 Basic 9-12	14.6000	
300 Career Education 9-12	(14.6000)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)	
<u>Miami Carol City Senior High (#7231)</u>			
97.	<u>[Ref. 723101] One student was not in attendance during the 11-day window of the reporting survey and should not have been reported with the survey's results. We propose the following adjustment:</u>		
103 Basic 9-12	(.2000)		
130 ESOL	(.2250)		
300 Career Education 9-12	<u>(.0750)</u>		(.5000)
98.	<u>[Ref. 723103] One ELL student was not in membership during the October 2010 survey and should not have been included with the survey's results. We propose the following adjustment:</u>		
103 Basic 9-12	(.0500)		
130 ESOL	(.3750)		
300 Career Education 9-12	<u>(.0750)</u>		(.5000)
99.	<u>[Ref. 723104] The file for one ELL student contained a printed copy of the student's electronic <i>ELL Student Plan</i>; however, there was no evidence as to when the <i>ELL Student Plan</i> was completed and that the completion was timely (i.e., prior to the reporting surveys). We propose the following adjustment:</u>		
103 Basic 9-12	.4500		
130 ESOL	<u>(.4500)</u>		.0000
100.	<u>[Ref. 723105] The timecards for two Career Education 9-12 (OJT) students indicated that the students did not work during the reporting survey. We propose the following adjustment:</u>		
300 Career Education 9-12	<u>(.2500)</u>		(.2500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Miami Carol City Senior High (#7231)** (Continued)

101. [Ref. 723106] The files for eight Career Education 9-12 (OJT) students indicated that the students were not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year), continued to not be employed during the week of the reporting survey, and there was no documentation to support that there had been any job search. We propose the following adjustment:

300 Career Education 9-12	(1.5250)	(1.5250)
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102. [Ref. 723170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Art and Technology Education but taught courses that required a District-issued certification in Public Service. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	25.7000	
300 Career Education 9-12	(25.7000)	.0000

103. [Ref. 723172] One teacher taught a Basic subject area to a 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:

103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
		(2.7750)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Miami Coral Park Senior High (#7271)**

104. [Ref. 727101] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. The assessment was conducted in April 2010; however, the student was due for reevaluation in November 2010 based on the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000

105. [Ref. 727103] The files for six Career Education 9-12 (OJT) students indicated that the students were not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year) and continued to not be employed during the week of the reporting survey. We noted that the only indication of a job search was "job search" noted on the students' timecards with no other supporting documentation of this activity. We propose the following adjustment:

300 Career Education 9-12	(1.3000)	(1.3000)
		(1.3000)

Miami Senior High School (#7461)

106. [Ref. 746101] The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placement for a sixth year. Assessments were conducted in April 2010; however, the students were due for reevaluation in January and February 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	.5250	
130 ESOL	(.5250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Miami Senior High School (#7461)</u> (Continued)		
107. [Ref. 746104] <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>		
113 Grades 9-12 with ESE Services	.3000	
255 ESE Support Level 5	<u>(.3000)</u>	.0000
108. [Ref. 746105] <u>The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	<u>(.1250)</u>	(.1250)
109. [Ref. 746106] <u>The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:</u>		
300 Career Education 9-12	<u>(.0500)</u>	(.0500)
110. [Ref. 746170] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology and Health but taught courses that required a District-issued certificate in "Any Health Occupation." We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>		
103 Basic 9-12	24.8500	
300 Career Education 9-12	<u>(24.8500)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Miami Senior High School (#7461) (Continued)

111. [Ref. 746171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 746171) was certified in English and ESOL and one teacher (Ref. 746172) was certified in Spanish and ESOL but both taught courses that required either a Reading endorsement or stand-alone certification in Reading. We also noted that: (a) the parents of the students were not notified of the teachers' out-of-field status, and (b) the teachers had earned none of the 18 (Ref. 746171) or 6 (Ref. 746172) college credit hours towards certification in Reading required by rule and the teachers' college education timeline. We propose the following adjustments:

<u>Ref. 746171</u>		
103 Basic 9-12	22.3500	
130 ESOL	<u>(22.3500)</u>	.0000
 <u>Ref. 746172</u>		
103 Basic 9-12	3.6000	
130 ESOL	<u>(3.6000)</u>	.0000
		<u>(.1750)</u>

Miami Springs Senior High School (#7511)

112. [Ref. 751101] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. The assessment was last conducted in April 2010; however, the student was due for reevaluation in January 2011 based on the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Miami Springs Senior High School (#7511) (Continued)

113. [Ref. 751102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

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

114. [Ref. 751103] The files for three Career Education 9-12 (OJT) students indicated that the students were not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year) and continued to not be employed during the week of the reporting survey. We also noted that there was no documentation of job searches. We propose the following adjustment:

300 Career Education 9-12	(.5000)	(.5000)
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115. [Ref. 751170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 751170) held certification in Varying Exceptionalities and one teacher (Ref. 751171) held certification in ESOL but both teachers taught courses that required either a Reading endorsement or stand-alone certification in Reading. We also noted that: (a) the parents of the students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 751171) had earned none of the 24 college credit hours towards certification in Reading required by rule and the teacher's college education timeline. We propose the following adjustments:

<u>Ref. 751170</u>		
103 Basic 9-12	.2000	
254 ESE Support Level 4	(.2000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Miami Springs Senior High School (#7511)</u> (Continued)		
Ref. 751171		
103 Basic 9-12	20.7000	
130 ESOL	(20.7000)	.0000
		(.5000)

Miami Sunset Senior High School (#7531)

116. [Ref. 753101] The English language proficiency of three ELL students was prematurely assessed prior to the students' continued ESOL placements for a fourth or fifth year. Assessments were conducted in April and May 2010; however, the students were due for reevaluation in January 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.1000	
130 ESOL	(1.1000)	.0000

117. [Ref. 753102] One student was reported incorrectly in ESOL. The student was FES and a competent English reader and writer and there was no documentation to support that an ELL Committee had been convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Miami Sunset Senior High School (#7531)** (Continued)

118. [Ref. 753170/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in ESOL but taught courses that required either a Reading endorsement or stand-alone certification in Reading. We also noted that: (a) the parents of the students were not notified of the teachers' out-of-field status, and (b) the teachers had earned none of the 24 (Ref. 753170) or 30 (Ref. 753172) college credit hours towards certification in Reading required by rule and the teachers' college education timelines. We propose the following adjustments:

<u>Ref. 753170</u>		
103 Basic 9-12	14.0000	
130 ESOL	<u>(14.0000)</u>	.0000
 <u>Ref. 753172</u>		
103 Basic 9-12	15.7000	
130 ESOL	<u>(15.7000)</u>	.0000

119. [Ref. 753171] One teacher was appropriately approved by the School Board to teach Science out of field; however, the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	<u>(.4000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**North Miami Senior High School (#7591)**

120. [Ref. 759102] The English language proficiency of three ELL students was prematurely assessed prior to the students' continued ESOL placement for a fourth or fifth year. Assessments were conducted in May 2010; however, the students were due for reevaluation in January 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	.9000	
130 ESOL	(<u>.9000</u>)	.0000

121. [Ref. 759103] The ELL Student Plans for nine students were missing and could not be located. We also noted the files for two of the ELL students did not contain documentation to justify their continued ESOL placements for a fourth year. We propose the following adjustment:

103 Basic 9-12	6.3000	
130 ESOL	(<u>6.3000</u>)	.0000

122. [Ref. 759104] One student was reported incorrectly in ESOL. The student was FES and a competent English reader and writer and there was no documentation to support that an ELL Committee had been convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.6000	
130 ESOL	(<u>.6000</u>)	.0000

123. [Ref. 759170] One teacher did not hold a Florida teaching certificate that was valid during the October 2010 and February 2011 surveys and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	1.4250	
130 ESOL	(<u>1.4250</u>)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**North Miami Senior High School (#7591)** (Continued)

124. [Ref. 759172] 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:

103 Basic 9-12	18.7250	
130 ESOL	<u>(18.7250)</u>	.0000

125. [Ref. 759173/74] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 759173) held certification in English and ESOL but taught courses that required either a Reading endorsement or stand-alone certification in Reading and one teacher (Ref. 759174) held certification in Biology but taught courses that required certification in Physical Science. We also noted that: (a) the parents of the students were not notified of the teachers' out-of-field status, and (b) the teachers had earned none of the 6 (Ref. 759173) or 24 (Ref. 759174) college credit hours towards certification in Reading and Physical Sciences, respectively, required by rule and the teachers' college education timelines. We propose the following adjustments:

<u>Ref. 759173</u>		
103 Basic 9-12	23.0500	
130 ESOL	<u>(23.0500)</u>	.0000
 <u>Ref. 759174</u>		
103 Basic 9-12	10.3500	
130 ESOL	<u>(10.3500)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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South Miami Senior High School (#7721)

126. [Ref. 772101] The English language proficiency of three students was prematurely assessed prior to the students' continued ESOL placements for a fifth or sixth year. Assessments were last conducted in April and May 2010; however, the students were due for reevaluation in December 2010 and January 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.3000	
130 ESOL	(1.3000)	.0000

127. [Ref. 772102] The ELL Student Plan for one student was missing and could not be located; consequently, the student's ESOL reporting was not adequately supported. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000

128. [Ref. 772103] The file for one ESE student did not contain a Matrix of Services form that was valid for the October 2010 reporting survey. We propose the following adjustment:

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

129. [Ref. 772104] The file for one Career Education 9-12 (OJT) student indicated that the student was not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year) and continued to not be employed during the week of the reporting survey. We also noted that there was no documentation of a job search. We propose the following adjustment:

300 Career Education 9-12	(.1000)	(.1000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**South Miami Senior High School (#7721)** (Continued)

130. [Ref. 772105] The timecard for one Career Education 9-12 (OJT) student indicated that the student did not work during the October 2010 reporting survey. We propose the following adjustment:

300 Career Education 9-12	(.1000)	(.1000)
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131. [Ref. 772106] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.3000)	(.3000)
		(.5000)

Southwest Miami Senior High (#7741)

132. [Ref. 774101] The English language proficiency of two ELL students was prematurely assessed prior to the students' continued ESOL placements for a sixth year. Assessments were conducted in May 2010; however, the students were due for reevaluation in November 2010 and January 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

133. [Ref. 774102] The files for six Career Education 9-12 (OJT) students indicated that the students were not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year) and continued to not be employed during the week of the reporting survey. We noted that the only indication of a job search was "job search" noted on the students' timecards with no other supporting documentation of this activity. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Southwest Miami Senior High (#7741) (Continued)

300 Career Education 9-12	(.6000)	(.6000)
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134. [Ref. 774170] One therapist did not hold a valid therapy license at the time of the reporting surveys. We propose the following adjustment:

103 Basic 9-12	.0400	
254 ESE Support Level 4	(.0200)	
255 ESE Support Level 5	(.0200)	.0000

135. [Ref. 774172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Spanish and ESOL but taught courses that required either a Reading endorsement or stand-alone certification in Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	27.5000	
130 ESOL	(27.5000)	.0000
		(.6000)

Felix Varela Senior High School (#7781)

136. [Ref. 778101] The English language proficiency of two ELL students was prematurely assessed prior to the students' continued ESOL placements for a fifth or sixth year. Assessments were conducted in April and May 2010; however, the students were due for reevaluation in December 2010 and January 2011 based on the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Felix Varela Senior High School (#7781)** (Continued)

137. [Ref. 778103] The files for four Career Education 9-12 (OJT) students indicated that the students were not employed at the time of placement in the OJT Program (at the beginning of the 2010-11 school year) and continued to not be employed during the week of the reporting survey. We noted that the only indication of a job search was “job search” noted on the students’ timecards with no other supporting documentation of this activity. We propose the following adjustment:

300 Career Education 9-12	(.6000)	(.6000)
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138. [Ref. 778104] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.5000)	(.5000)
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139. [Ref. 778170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught a course that required certification in Social Science. We also noted that: (a) the parents of the students were not notified of the teacher’s out-of-field status, and (b) the teacher had earned none of the six college credit hours towards certification in Social Science required by rule and the teacher’s college education timeline. We propose the following adjustment:

103 Basic 9-12	.8000	
130 ESOL	(.8000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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Felix Varela Senior High School (#7781) (Continued)

140. [Ref. 778173] 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 Math. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.8000	
130 ESOL	(1.8000)	.0000

141. [Ref. 778175] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required either a Reading endorsement or stand-alone certification in Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(1.1000)

Robert Renick Educational Center (#8151)

142. [Ref. 815101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

143. [Ref. 815102] The files for two ESE students did not contain IEPs or *Matrix of Services* forms that covered the reporting surveys. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Robert Renick Educational Center (#8151)</u> (Continued)			
103 Basic 9-12	1.5000		
254 ESE Support Level 4	(1.5000)		.0000
			.0000
<u>Ruth Owens Kruse Educational Center (#8181)</u>			
144. [Ref. 818102] <u>The file for one ESE student did not contain a <i>Matrix of Services</i> form that was valid for the October 2010 reporting survey. We propose the following adjustment:</u>			
113 Grades 9-12 with ESE Services	.5000		
254 ESE Support Level 4	(.5000)		.0000
145. [Ref. 818170] <u>One therapist did not hold a valid therapy license at the time of the reporting surveys. We propose the following adjustment:</u>			
102 Basic 4-8	.0900		
103 Basic 9-12	.0300		
254 ESE Support Level 4	(.0700)		
255 ESE Support Level 5	(.0500)		.0000
146. [Ref. 818171] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Emotionally Handicapped but taught a course that required either a Reading endorsement or stand-alone certification in Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>			
102 Basic 4-8	.4438		
254 ESE Support Level 4	(.4438)		.0000
			.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Instructional Systemwide (#9731)**

147. [Ref. 973101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

148. [Ref. 973171] One teacher did not hold a Florida teaching certificate that was valid during the October 2010 and February 2011 surveys and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>

Merrick Educational Center (#9732)

149. [Ref. 973201] The reported number of homebound instructional minutes for two ESE students were overstated. The students were reported for 360 and 156 instructional minutes, respectively; however, the students' IEPs authorized only 120 minutes of homebound instruction. We propose the following adjustment.

255 ESE Support Level 5	(.0920)	(.0920)
-------------------------	---------	---------

150. [Ref. 973202] The course schedule for one ESE student who was receiving both homebound instruction and on-campus instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the student's on-campus instruction. The student's on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade 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, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Merrick Educational Center (#9732)</u> (Continued)		
112 Grades 4-8 with ESE Services	.2502	
255 ESE Support Level 5	<u>(.2502)</u>	<u>.0000</u>
		<u>(.0920)</u>
Proposed Net Adjustment		<u>(8.9534)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Miami-Dade 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, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the 11-day survey window are reported with that survey's results; (2) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to student's entry into that year based on their individual anniversary dates; (4) *ELL Student Plans* should be reviewed and updated each school year; (5) parental notifications should be timely to the students' ESOL placements; (6) students assessed English proficient are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code; (7) ESE students should have their entire schedules reported in the appropriate ESE Program; (8) ESE Support Level 5 reporting for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (9) ESE students are reported in accordance with their *Matrix of Services* forms; (10) *Matrix of Services* forms are reviewed and updated when students' IEPs are prepared; (11) a newly prepared and completed *Matrix of Services* form should be maintained every three years; (12) EPs should be maintained in students' files and renewed prior to their expiration; (13) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (14) only students whose timecards indicate that the students were employed or were otherwise engaged in a job search should be reported in the Career Education 9-12 (OJT) Program; (15) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (16) out-of-field teachers earn appropriate college credit or in-service training points as required by their education timeline; and (17) parents are appropriately notified of teachers' out-of-field status.

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.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Miami-Dade 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, 2011

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. Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records

FTE General Instructions 2010-11

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 2010-11

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 2010-11

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Miami-Dade 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, 2011

Regulatory Citations (Continued)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
- 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
- Matrix of Services Handbook (2004 Revised Edition)*

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.

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

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

1. School District of Miami-Dade County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Miami-Dade 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 Miami-Dade County.

For the fiscal year ended June 30, 2011, the District operated 469 schools serving prekindergarten through twelfth grade students, reported 345,375.65 unweighted FTE, and received approximately \$635 million in State funding through FEFP. 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.

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

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 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

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 judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. 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:

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Eugenia B. Thomas K-8 Center	1 through 6
2. Auburndale Elementary School	7 through 9
3. Dr. Rolando Espinosa K-8 Center	10 through 16
4. Blue Lakes Elementary School	17
5. Citrus Grove Elementary School	18 through 20
6. Neva King Cooper Educational Center	21 and 22
7. South Florida Autism Charter School, Inc.	23
8. Hialeah Gardens Elementary School	24 through 26
9. Spanish Lake Elementary School	27 through 29
10. Gulfstream Elementary School	30
11. Charles R. Hadley Elementary School	31
12. West Hialeah Gardens Elementary School	32 and 33
13. Oliver Hoover Elementary School	NA
14. Kensington Park Elementary School	34 and 35
15. Kinloch Park Elementary School	36 through 39
16. Meadowlane Elementary School	40 through 42
17. Marcus A. Milam K-8 Center	43 and 44
18. Norwood Elementary School	45
19. Early Beginnings Academy Civic Center	46
20. Riverside Elementary School	47 through 49
21. Shenandoah Elementary School	50 and 51
22. Ben Sheppard Elementary School	52 through 54
23. Ernest R. Graham K-8 Center	NA
24. South Hialeah Elementary School	55 through 57
25. Tropical Elementary School	58 through 60
26. American Senior High School	61 through 68
27. Westland Hialeah Senior High School	69 through 72
28. Coral Gables Senior High School	73 through 78
29. Hialeah Senior High School	79 through 82
30. Hialeah-Miami Lakes Senior High	83 and 84
31. Hialeah Gardens Senior High School	85 through 96
32. Miami Carol City Senior High	97 through 103
33. Miami Coral Park Senior High	104 and 105
34. Miami Senior High School	106 through 111
35. Miami Springs Senior High School	112 through 115
36. Miami Sunset Senior High School	116 through 119
37. North Miami Senior High School	120 through 125
38. South Miami Senior High School	126 through 131
39. Southwest Miami Senior High	132 through 135
40. Felix Varela Senior High School	136 through 141
41. Robert Renick Educational Center	142 and 143
42. Ruth Owens Kruse Educational Center	144 through 146
43. PreK Intervention	NA
44. Instructional Systemwide	147 and 148
45. Merrick Educational Center	149 and 150



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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 MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2011, that the Miami-Dade 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, 2011. 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

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 201 of the 766 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 1 through 12.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Miami-Dade 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, 2011.

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 G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and 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 However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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.*

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
June 21, 2012

SCHEDULE F

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

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 Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (3,067) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (129,169) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	7,082
IDEA (K-12), Unweighted	2,765
IDEA (PK), Weighted	1,948
IDEA (PK), Unweighted	168
Teenage Parents and Infants	562
Hazardous Walking	865
Two Miles or More	114,793
Center to Center (IDEA), Weighted	14
Center to Center (IDEA), Unweighted	161
Center to Center (Vocational and Dual Enrollment)	<u>811</u>
Total	<u>129,169</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included. (See Finding No. 12.)

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

<u>Description</u>	Students With <u>Exceptions</u>	Proposed Net <u>Adjustment</u>
We sampled 766 of the 129,169 students reported as being transported by the District.	201	(67)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 289 students.	<u>289</u>	<u>(253)</u>
Total	<u>490</u>	<u>(320)</u>

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

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. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Miami-Dade 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 93.

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 2010 surveys and the February and June 2011 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 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.

**Students
Transported
Proposed Net
Adjustments**

1. [Ref. 51] Our general tests disclosed the following exceptions for 60 students:
 - a. Nine PK students were incorrectly reported in the Two Miles or More ridership category and were also enrolled in the Voluntary Prekindergarten Program; consequently, these students were not eligible for State transportation funding.
 - b. Seven K-12 students were reported incorrectly in the IDEA (PK), Unweighted ridership category. The students were enrolled in the Teenage Parents and Infants Program and should have been reported in the Teenage Parents and Infants ridership category.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Findings

**Students
 Transported
 Proposed Net
 Adjustments**

- c. Four K-12 students were incorrectly reported in PK ridership categories. We also noted that the students did not have IEPs to support the students' reporting in the IDEA ridership categories and were not otherwise eligible for State transportation funding.
- d. Eleven students (four PK students and seven K-12 students) were reported in incorrect ridership categories based on grade levels and the students' IDEA status. The four PK students were incorrectly reported in the Two Miles or More ridership category and the seven K-12 students were incorrectly reported in IDEA (PK) ridership categories. None of the students were IDEA students and were not otherwise eligible for State transportation funding.
- e. Twenty-nine students (18 PK and 11 K-12) were incorrectly reported in ridership categories that did not match the students' grade levels. The PK students were reported in categories for only K-12 students and vice versa. The students were reclassified into their appropriate ridership categories.

We propose the following adjustments:

a. **October 2010 Survey**

90 Days in Term

Two Miles or More

(4)

February 2011 Survey

90 Days in Term

Two Miles or More

(5)

(9)

b. **February 2011 Survey**

90 Days in Term

IDEA (PK), Unweighted

(7)

Teenage Parents and Infants

7

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
c. <u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	<u>(3)</u>	(4)
d. <u>July 2010 Survey</u>		
<u>23 Days in Term</u>		
IDEA (PK), Unweighted	(1)	
<u>13 Days in Term</u>		
IDEA (PK), Unweighted	(1)	
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	(2)	
Two Miles or More	(1)	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(2)	
Two Miles or More	<u>(3)</u>	(11)
e. <u>July 2010 Survey</u>		
<u>13 Days in Term</u>		
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	(2)	
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(3)	
IDEA (PK), Weighted	(3)	
Two Miles or More	(1)	
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	1	
IDEA (PK), Unweighted	4	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(13)	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(1)	
Two Miles or More	(2)	
IDEA (K-12), Weighted	1	
IDEA (PK), Weighted	4	
IDEA (PK), Unweighted	12	
<u>June 2011 Survey</u>		
<u>6 Days in Term</u>		
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	<u>(2)</u>	0
2. [Ref. 52] <u>Forty-seven students were reported incorrectly in the Hazardous Walking ridership category. The students were in Grades 7-8; consequently, the students were not eligible for this ridership category and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	(15)	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	<u>(32)</u>	(47)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation

FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2011

**Students
 Transported
 Proposed Net
Adjustments**

Findings

3. [Ref. 53] Our examination of the IEPs for 49 students in our sample (15 PK and 34 K-12) disclosed that the students were incorrectly reported in IDEA-Weighted ridership categories. The IEPs either did not indicate that the students met at least one of the five criteria for weighted classification or noted the use of a car seat, safety vest, or safety belt related to the students' safety or physical size rather than the students' individual disabilities. Consequently, the students should have been reported in the corresponding IDEA-Unweighted ridership categories. We propose the following adjustments:

July 2010 Survey**13 Days in Term**

IDEA (K-12), Weighted	(9)
IDEA (K-12), Unweighted	9
IDEA (PK), Weighted	(4)
IDEA (PK), Unweighted	4

October 2010 Survey**90 Days in Term**

IDEA (K-12), Weighted	(10)
IDEA (K-12), Unweighted	10
IDEA (PK), Weighted	(3)
IDEA (PK), Unweighted	3

February 2011 Survey**90 Days in Term**

IDEA (K-12), Weighted	(5)
IDEA (K-12), Unweighted	5
IDEA (PK), Weighted	(7)
IDEA (PK), Unweighted	7

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>	
<u>June 2011 Survey</u>		
<u>6 Days in Term</u>		
IDEA (K-12), Weighted	(10)	
IDEA (K-12), Unweighted	10	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	0
4. [Ref. 54] <u>The IEPs for eight students in our sample (three PK and five K-12) in IDEA-Weighted ridership categories were missing and could not be located. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		
<u>July 2010 Survey</u>		
<u>13 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Unweighted	(3)	
IDEA (PK), Unweighted	(1)	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Unweighted	<u>(2)</u>	(8)
5. [Ref. 55] <u>We determined that 80 students in our sample were reported incorrectly in the IDEA (K-12), Unweighted ridership category. The students actually lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:</u>		
<u>July 2010 Survey</u>		
<u>13 Days in Term</u>		
IDEA (K-12), Unweighted	(19)	
Two Miles or More	19	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>October 2010 Survey</u>	
<u>90 Days in Term</u>	
IDEA (K-12), Unweighted	(22)
Two Miles or More	22
<u>February 2011 Survey</u>	
<u>90 Days in Term</u>	
IDEA (K-12), Unweighted	(16)
Two Miles or More	16
<u>June 2011 Survey</u>	
<u>6 Days in Term</u>	
IDEA (K-12), Unweighted	(23)
Two Miles or More	23
	0
6. [Ref. 56] <u>We determined that 23 students in our sample were reported incorrectly in the Two Miles or More ridership category. The students actually lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>	
<u>July 2010 Survey</u>	
<u>13 Days in Term</u>	
Two Miles or More	(8)
<u>October 2010 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	(5)
<u>June 2011 Survey</u>	
<u>6 Days in Term</u>	
Two Miles or More	(10)
	(23)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Students
 Transported
 Proposed Net
Adjustments**

Findings

7. [Ref. 57] Two students were reported incorrectly in the IDEA (K-12), Unweighted ridership category. The students were in the Specific Learning Disabilities Program and lived less than two miles from school; however, the students' IEPs did not indicate a need for specialized transportation services. Consequently, the students were not eligible for this ridership category and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2010 Survey90 Days in Term

IDEA (K-12), Unweighted (1)

February 2011 Survey90 Days in Term

IDEA (K-12), Unweighted (1) (2)

8. [Ref. 58] Seventeen PK students in our sample were reported incorrectly in the IDEA (PK), Unweighted ridership category. We noted that 4 students were eligible for reporting in the Teenage Parents and Infants ridership category and the remaining 13 students, who were enrolled in the Voluntary Prekindergarten Program, were not eligible for State transportation funding. We propose the following adjustments:

October 2010 Survey90 Days in Term

IDEA (PK), Unweighted (10)

February 2011 Survey90 Days in Term

IDEA (PK), Unweighted (7)
 Teenage Parents and Infants 4 (13)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation

FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2011

**Students
 Transported
 Proposed Net
Adjustments**

Findings

9. [Ref. 59] Three students in our sample were not listed on the supporting bus drivers' reports; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

October 2010 Survey**90 Days in Term**

Teenage Parents and Infants

(1)

Two Miles or More

(2)

(3)

10. [Ref. 60] The supporting bus drivers' reports indicated that two students in our sample were not transported during the 11-day window of the reporting survey; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

February 2011 Survey**90 Days in Term**

Two Miles or More

(1)

June 2011 Survey**6 Days in Term**

Two Miles or More

(1)

(2)

11. [Ref. 61] One student in our sample was reported incorrectly in Hazardous Walking. The student actually lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustment:

October 2010 Survey**90 Days in Term**

Hazardous Walking

(1)

Two Miles or More

1

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Students
 Transported
 Proposed Net
Adjustments**

Findings

12. [Ref. 62] Our general tests disclosed the following exceptions involving 440 Center to Center (Vocational and Dual Enrollment) students:

- a. The number of days in term was reported incorrectly for 242 students. The students were reported for varying terms of 69 (34 students), 72 (50 students), 73 (35 students), and 90 (123 students) days; however, based on supporting instructional schedules and program participation, the students should have been reported for terms of 22, 37, 39 or 46 days.
- b. We determined that 198 students (16 were in our sample) were not enrolled in a Center to Center program and were not otherwise eligible for State transportation funding.

We propose the following adjustments:

- a. **October 2010 Survey**

<u>90 Days in Term</u> Center to Center (Vocational)	(47)
<u>73 Days in Term</u> Center to Center (Vocational)	(35)
<u>39 Days in Term</u> Center to Center (Vocational)	47
<u>22 Days in Term</u> Center to Center (Vocational)	35

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Center to Center (Vocational)	(76)	
<u>72 Days in Term</u>		
Center to Center (Vocational)	(50)	
<u>69 Days in Term</u>		
Center to Center (Vocational)	(34)	
<u>46 Days in Term</u>		
Center to Center (Vocational)	110	
<u>37 Days in Term</u>		
Center to Center (Vocational)	<u>50</u>	0
b. <u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
Center to Center (Vocational)	(49)	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Center to Center (Vocational)	(136)	
<u>69 Days in Term</u>		
Center to Center (Vocational)	<u>(13)</u>	<u>(198)</u>
Proposed Net Adjustment		<u><u>(320)</u></u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that:

(1) students enrolled in the Voluntary Prekindergarten Program are not reported for State transportation funding; (2) only those students who are indicated as riding on the bus driver's report of their assigned bus should be reported for State transportation funding; (3) transported students are reported for the correct ridership classification and for the correct number of days in term, particularly with regard for students attending other schools and being transported for dual-enrolled courses; (4) only those students who are documented as enrolled in school during the survey week concerned and as recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported and the students are reported with the correct bus transporting them to their assigned school of enrollment; (6) only students in grades K-5 and grade 6, if part of an elementary school, who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (7) students are appropriately classified as IDEA students in need of transportation as supported by the students' IEPs; (8) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students' IEPs; (9) Center to Center students are properly reported based on their IDEA or non-IDEA status and are reported for only those number of days that they are transported during the reporting survey; (10) only PK students with disabilities or PK children of students enrolled in a Teenage Parents and Infants Program are reported and proper documentation is maintained to support this reporting; and (11) transportation personnel review their database for completeness and all students have matching demographics to support that the students are properly enrolled and eligible for State transportation, particularly for those students reported for Center to Center transportation.

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.

The accompanying notes are an integral part of this schedule.

SCHEDULE H (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2011

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 2010-11

The accompanying notes are an integral part of this schedule.

Miami-Dade County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

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 an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Miami-Dade County

For the fiscal year ended June 30, 2011, the District received approximately \$25.6 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	339	3,642
October 2010	1,194	60,426
February 2011	1,194	61,294
June 2011	<u>340</u>	<u>3,807</u>
Total	<u>3,067</u>	<u>129,169</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

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. 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**



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board
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Renier Diaz de la Portilla
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Dr. Marta Pérez
Raquel A. Regalado

June 20, 2012

Mr. David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Staff has reviewed your report on Full-Time Equivalent (FTE) Students and Student Transportation under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. As noted in the Auditor General's report, this examination was conducted using judgmental methods for testing FTE and students transported as reported to the Florida Department of Education for the fiscal year ended June 30, 2011.

The District's Exit Conference was held on January 5, 2012, with staff from Miami-Dade County Public Schools (M-DCPS) and staff from the Office of the Auditor General, State of Florida. At the completion of the exit conference, all documentation pertinent to this examination was provided to and accepted by Mr. Christopher E. Tynes, C.P.A., Lead Senior Auditor, Office of the Auditor General, who was the auditor in charge of the examination.

The audit findings cited in the report were reviewed with management for corrective action. *Management has agreed with all the findings cited in the report; and has implemented corrective actions, as noted in the responses that follow, to satisfy all the recommendations on Schedules E and H of the report.*

What follows are details of findings and their corresponding corrective action. Aside from the specific corrective actions included herein, management from District/School Operations will further implement corrective action through continued training of principals and school-site staff in all affected areas; and will conduct periodic monitoring of school site processes and documentation, *to ensure that students are accurately reported for FTE in the proper FEFP funding categories; that student assessments are conducted in a timely manner; that FTE reporting data is accurately reflected in the systems and fully supported by site records; and that school site records fully support and accurately reflect eligible students in attendance and membership during the FTE survey periods.*

School Board Administration Building • 1450 N.E. 2nd Avenue • Miami, Florida 33132
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EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

1. Teacher Certification

The Auditor General's report cited three main areas of concern related to teacher certification. Those areas were:

- 1.a. The absence of School Board approval for out-of-field teacher assignments.
- 1.b. Out-of-field teachers not earning the required college credits or in-service training points as required by their education timeline.
- 1.c. Notification to parents regarding teachers' out-of-field status.

Fifty-three findings were cited in the report associated with these three main areas (as listed in footnote 1 on page 2 of report). Human Resources agrees with the audit findings (Schedule D, finding No.: 3, 4, 5, 6, 8, 9, 14, 15, 16, 20, 22, 27, 28, 29, 30, 33, 35, 39, 42, 44, 51, 54, 57, 60, 65, 66, 67, 68, 71, 72, 77, 78, 94, 95, 96, 102, 103, 110, 111, 115, 118, 119, 123, 124, 125, 134, 135, 139, 140, 141, 145, 146 and 148).

Management's Response:

Staffs from Information Technology Services and Instructional Certification are in the process of reviewing the reporting of out-of-field teachers. Staff is considering various short-term options for notification to parents, Board approval and in-field compliance monitoring. It is the intent of the District to modify existing legacy software programs for the October 2012 FTE to accurately report and monitor out-of-field teachers, including any secondary or tertiary teachers teaching out-of-field. The long-term plan will require research to rewrite or replace existing legacy software programs with a web-based solution.

The parental notification correspondence program has been enhanced and is now included in a searchable format on the M-DCPS portal. This eliminates school CD's and allows for a more comprehensive monitoring system. This enhancement will allow schools to directly print and distribute the parental notifications.

Due to data entry error at the school, the certified therapist that was servicing the students was not accurately identified as assigned to the students during the time of the reporting survey. Although a certified therapist did service the students; this error was not identified during the correction period. The Office of Instructional Certification will work with the Exceptional Student Education Office to assure that schools be more diligent when assigning students to therapists.

The Office of Instructional Certification will continue providing hands-on training to principals and staff responsible for FTE by collaborating with the Office of State and Federal Compliance FTE workshops and other pertinent meetings. During these training sessions and meetings, information specific to teacher certification and its impact on District funding will be provided to principals and administrators for awareness and understanding of the requirements.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

2. English for Speakers of Other Languages (ESOL)

School Level Findings:

- 2.a. Students were incorrectly reported in the proper funding categories for the correct amount of FTE; and did not have adequate documentation to support that reporting, particularly with regard to students in ESOL. (Schedule D, finding No.: 36, 45, 56, 63).
- 2.b. Parental notification of the student's ESOL placement was not timely sent to the parents (Schedule D, finding No.: 18 and 40).
- 2.c. Assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to student's entry into that year based on their individual anniversary dates. (Schedule D, finding No.: 1, 24, 43, 50, 58, 61, 70, 73, 79, 84, 86, 87, 104, 106, 112, 116, 120, 126, 132, 136).
- 2.d. ELL *Student Plans* were not reviewed and updated each school year. (Schedule D, finding No.: 2, 7, 25, 32, 37, 38, 41, 48, 49, 55, 62, 99, 127).
- 2.e. Students assessed English proficient should be placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. (Schedule D, finding numbers: 12, 13, 31, 52, 117, 121 and 122).

Management's Response:

The District agrees with the findings cited by the Auditor General because the documents and procedures described below are provided to all schools. However, identified schools exercised procedures not reflected in said guidelines.

The District will continue to conduct professional development sessions on an on-going basis, to review all procedures related to English Language Learners (ELLs). In addition, District level staff will continue to visit schools and randomly select students' records to review compliance with District and State policies in order to reduce similar errors in the future.

The District provides all schools copies of the District ELL Plan, the Procedures Manual, and Technical Assistance documents that include all guidelines related to instructional services for English Language Learners (ELLs). Included are procedures for identification, assessment, placement, and exiting of students from the ESOL program. Guidelines for conducting ELL Committee meetings, requirements for monitoring student progress, parental notification, and updating and maintaining proper documentation are also included in these documents.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

3. Career Technical Education

School Level Findings:

- 3.a. Students reported in the Career Education 9-12 OJT Program were unemployed or not engaged in a job search during the survey period (Schedule D, finding No.: 64, 82, 100, 101, 105, 114, 129, 130, 133 and 137).

Management's Response:

The District agrees with the findings cited by the Auditor General. The District has modified its reporting process for students unemployed during the first FTE survey period. Going forward, unemployed students will be transferred from the OJT class to an internship class which does not require employment. This will afford students the opportunity to continue job searching. Once students obtain employment, they will be placed back in the OJT program. If a student has not obtained employment prior to the second survey period, they will be removed from both the OJT and Internship programs.

- 3.b. Time cards were missing, could not be located, or time cards were not signed by the employer. (Schedule D, finding No.: 74, 108, 131, 138 and 76 and 109).

Management's Response:

The District agrees with the findings cited by the Auditor General. The District has implemented a system whereby the teacher prints a class roster from the grade book roster and submits the documentation to the registrar no later than 10 working days after the end of the grading period. Using this roster, the registrar will verify that each OJT student has a time card on file and each time card is signed by the employer.

These guidelines were implemented during the 2011-2012 school year and communicated to the participants during several professional development meetings. District staff continually sends out reminders of the above-referenced procedure and randomly monitors its implementation.

4. Division of Special Education (SPED)

School Level Findings:

- 4.a. ESE student was not reported in accordance with the student's *Matrix of Services* form (Schedule D, finding No.: 17, 21, 26, 34, 46, 53, 59, 91, 93, 107, 113, 142, and 147).
- 4.b. File for ESE student did not contain a *Matrix of Services* form that was valid for the reporting surveys (Schedule D, finding No.: 23, 128, 143, and 144).
- 4.c. Matrix of Services form incorrectly included Special Consideration points for which the student was not eligible or did not include points for which the student was eligible (Schedule D, finding No.: 80 and 93).

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

- 4.d. No evidence that the Matrix of Services form was reviewed when the student's IEP was prepared (Schedule D, finding No.: 81 and 90).

Management's Response:

The District agrees with the Auditor General's findings. As a preventative measure, the District Division of Special Education will continue to conduct ongoing professional development of the integration of the Individual Educational Plan (IEP) and the Matrix of Services to all designated Local Educational Agency (LEA) personnel.

The District Division of Special Education will continue to conduct ongoing monitoring to ensure that special education students are reported in accordance with their Matrix of Services forms and that the forms are reviewed and updated when students' IEPs are prepared and that new Matrix of Services forms are completed and maintained every three years.

All LEAs completing the Matrix of Services form must use the automated Special Education Electronic Management System (SPED-EMS) and the Florida Department of Education Matrix of Services Handbook to ensure that all required procedures are adhered to including accurate scoring of the matrix. Reports for monitoring the Matrix of Services will continue to be provided with district wide distribution and use. These reports allow a school to monitor the Matrix of Services domain level entered in the Integrated Student Information System (ISIS) as well as review domain ratings that have changed cost factors from one reporting cycle to another. Results of random samplings of the IEP and Matrix of Services allow targeting technical assistance to administration, select LEAs, and teachers.

SPED-EMS will now provide additional Matrix of Services features including user notifications based on accurate completion of the electronic process, messages linking content and services as delineated on the IEP, and to inform the user if significant changes are being made to the Matrix of Services form.

A draft IEP and a draft Matrix of Services is now reviewed by the LEA, who has the responsibility of verifying the contents of the documents for accuracy, prior to finalizing the IEP and Matrix of Services forms.

- 4.e. The file for an ESE PK student did not include evidence that the student received therapy services during the reporting survey period (Schedule D, finding number 47).
- 4.f. The reported number of homebound instructional minutes for ESE students was overstated (Schedule D, finding 149).
- 4.g. The file for an ESE student receiving both homebound and on-campus instruction was reported in the wrong program (Schedule D, finding 150).

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Management's Response:

The District agrees with the Auditor General's findings. The District Division of Special Education will continue to conduct ongoing monitoring to ensure that the full schedules for all special education students are reported in the appropriate ESE program and that special education Support Level 5 reporting for students in the Hospital and Homebound Instructional Program (HHIP) is based on the service providers' contact logs and time authorized. Verification of the frequency of services and correspondence with the contact hours entered in ISIS have been completed for each FTE survey period and a random sampling of documents, including students co-enrolled, has been conducted. Procedures for the completion of DECO amendments and their timely submission to the Federal & State Compliance Office have been reviewed with Merrick Educational Center personnel as well as the Florida Department of Education HHIP Procedurals Manual.

To support this ongoing monitoring, a feature has been added to SPED-EMS that requires all IEP services to be electronically logged into the Easy-Track system by all service providers. This service implementation monitoring system includes contact information and a message board to assist pre-kindergarten to grade 12 service providers in documenting types and frequency of services. A reference guide is also now available as an added resource to each service provider including explicit instructions on logging services.

- 4.h. The IEP was not signed by an LEA representative and at least one of the student's General Education teachers (Schedule D, finding 89).
- 4.i. The copy of an IEP could not be located (Schedule D, finding 92).

Management's Response:

The District agrees with the Auditor General's findings. Professional development has been provided to school-based and district LEAs including compliance procedures for the accurate and timely completion of IEPs, and requirements for IEP signatures and maintenance of SPED records in the students' cumulative file. The Division of Special Education has developed and updates annually the Local Educational Agency Implementation Guide which contains comprehensive procedures for the provision of special education, including requirements for IEPs. The LEA Guide is available online to all Miami-Dade County Public School employees.

5. Gifted:

School Level Findings:

- 5.a. The Educational Plan (EP) for one ESE student in the February survey did not contain an EP that was valid for the survey (Schedule D, finding No.: 11).
- 5.b. The EP for one student had expired and a new one had not been completed until after the survey (Schedule D, finding No.: 69).

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

- 5.c. The file for one gifted student did not contain an EP covering the reporting survey (Schedule D, finding No.: 83 and 88).

Management's Response:

The District agrees with the Auditor General's findings. Professional development has been provided to school-based and district LEAs, teachers of the gifted, and administrators including compliance procedures for the accurate and timely completion of EPs, and requirements for EP signatures and maintenance of gifted records in the students' cumulative file. In collaboration with the Division of Mathematics, Science, and Advanced Academic Programs, the Division of Special Education has developed and updates annually the Local Educational Agency Implementation Guide which contains comprehensive procedures for the provision of special education, including requirements for EPs. The LEA Guide is available online to all Miami-Dade County Public School employees. Additionally, the Division of Mathematics, Science, and Advanced Academic Programs has sent numerous Weekly Briefings to schools regarding procedures for updating EPs, pre-audit checklists for gifted, and Item Analysis for Educational Plans. These documents are also posted on the District's website for Advanced Academic Programs and are available to all Miami-Dade County Public School employees.

6. Federal & State Compliance Office

Management's Response:

The District agrees with the Auditor General's findings (Schedule D, Finding No.: 75, 85, 97 and 98).

Schools are advised of the procedures for recording attendance during Spring Registration workshops and FTE workshops held in September and January. M-DCPS developed the **Student Attendance Reporting Procedures Grades PK-12 Handbook** to maintain attendance policies and regulations. One of the available functions in the Integrated Student Information System (ISIS) is *Display Schools Not Requesting Daily Bulletin*, and this report is monitored throughout the day by the Federal & State Compliance Office. The *Daily Comparison Report* is printed daily and reported to the Superintendent's Cabinet. An *Attendance History Report* may be generated at any time for any identified timeframe to track students' attendance data entered and changed. No deletions during FTE survey weeks are permitted.

7. Transportation

The Department of Transportation staff has reviewed the Auditor General's Preliminary Report on the FEFP Transportation Surveys Conducted during the 2010-2011 fiscal year. *Staff concurs with Schedule G, findings 1 through 12 and has taken several corrective actions to ensure compliance with IEP requirements and funding category accuracy.*

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Management's Response:

With respect to finding numbers 1(A) and 8, a "filter" has been created to identify Voluntary Pre-Kindergarten students who may be riding with siblings in order to exclude them from our FEFP survey submission. For finding number 2, one school had added additional grade levels (7 and 8) to their K-8 Center and these students will also be filtered out of the hazardous walking category in future surveys.

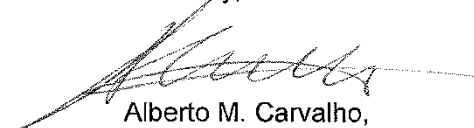
For findings numbers 3 and 4, meetings have been held with staff from the SPED office to address these issues. IEP staffing procedures were amended to incorporate a choice of specific justifications for the use of specialized equipment or support personnel. These justifications are based upon the student's individual disabilities and to ensure that copies of the IEPs are retained by the schools. Additionally, procedures have been developed to address finding number 12 to conduct daily ridership surveys for Center-to-Center runs. These daily surveys will assist determining numbers for actual days transported for each student. Also, principals will be required to confirm the number of *days in term* for each program using Center-to-Center transportation.

Every effort will be made to ensure accuracy and compliance with applicable State Statutes and Board Rules.

Dr. Daniel Tosado, Assistant Superintendent, District/School Operations, is responsible for coordinating the response associated with this audit. If additional information is required, you may contact him at (305) 995-4809.

We would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.

Sincerely,



Alberto M. Carvalho,
Superintendent of Schools

AMC:mtg
L1311

cc: Superintendent's Cabinet