

**PINELLAS COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
and
Student Transportation

For the Fiscal Year Ended
June 30, 2014



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

Pinellas County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Janet R. Clark	1
Terry B. Krassner	2
Peggy L. O'Shea, Vice Chair to 11-19-13	3
Robin L. Wikle	4
Carol J. Cook, Chair	5
Linda S. Lerner, Vice Chair from 11-20-13	6
Rene Flowers	7

Dr. Michael A. Grego, Superintendent

The team leader was Patricia Ferguson and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General are available at:

www.myflorida.com/audgen

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722

PINELLAS COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

ASD	Autism Spectrum Disorder
CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FCAT	Florida Comprehensive Assessment Test
FEFP	Florida Education Finance Program
FES	Fluent English Speaker
FS	Florida Statutes
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IFSP	Individual Family Support Plan
NCLB	No Child Left Behind
OJT	On-the-Job Training
PK	Prekindergarten

PINELLAS COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A – Populations, Test Selection, and Test Results.....	4
Schedule B – Effect of Proposed Adjustments on Weighted FTE	6
Schedule C – Proposed Adjustments by School	7
Schedule D – Findings and Proposed Adjustments	14
Schedule E – Recommendations and Regulatory Citations.....	41
Notes to Schedules	45
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	49
Schedule F – Populations, Test Selection, and Test Results	51
Schedule G – Findings and Proposed Adjustments	53
Schedule H – Recommendations and Regulatory Citations.....	61
Notes to Schedules	62
MANAGEMENT'S RESPONSE	63

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pinellas 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 and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014:

- Of the 307 teachers in our test, 38 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies. Of the 307 teachers in our test, 22 (7 percent) taught at charter schools and 8 of the 38 teachers (21 percent) with exceptions taught at charter schools.
- Thirty-one of the 307 students in our ESOL test, 60 of the 414 students in our ESE Support Levels 4 and 5 test, and 26 of the 152 students in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. Of the 307 students in our ESOL test, 28 (9 percent) attended charter schools and 14 of the 31 students (45 percent) with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test or Career Education 9-12 (OJT) test attended charter schools.

Noncompliance related to the reported FTE resulted in 97 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 11.0980 (negative 11.0980 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 120.7963 (negative 120.2731 is applicable to District schools other than charter schools and negative .5232 is applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of a negative 10 students.

The weighted adjustments to the FTE are presented in our report for illustrative purposes only. The weighted adjustments to the 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. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE by the base student allocation amount. For the Pinellas County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative \$453,264 (negative 120.7963 times \$3,752.30), of which a negative \$451,301 is applicable to District schools other than charter schools and a negative \$1,963 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF PINELLAS COUNTY

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 132 District schools other than charter schools, 22 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 102,251.20 unweighted FTE as recalibrated for those students that included 5,964.80 unweighted FTE as recalibrated for charter school students and received approximately \$214.1 million in State funding through the FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by the 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 brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 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 2 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$12.2 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Pinellas County District School Board's compliance 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, 2014. 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 2013-14* 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.

Our examination procedures disclosed the following material noncompliance:

Teachers

Of the 307 teachers in our test, 38 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies.¹ Of the 307 teachers in our test,

¹ For teachers, see SCHEDULE D, Findings 5, 6, 11, 12, 21, 27, 30, 31, 33, 34, 39, 41, 42, 47, 48, 54, 55, 59, 60, 64, 65, 84, 85, 87, 88, 89, 90, 93, and 97.

22 (7 percent) taught at charter schools and 8 of the 38 teachers (21 percent) with exceptions taught at charter schools.

Students

Thirty-one of the 307 students in our ESOL test,² 60 of the 414 students in our ESE Support Levels 4 and 5 test,³ and 26 of the 152 students in our Career Education 9-12 (OJT) test⁴ had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. Of the 307 students in our ESOL test, 28 (9 percent) attended charter schools and 14 of the 31 students (45 percent) with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test or our Career Education 9-12 (OJT) test attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pinellas 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, 2014.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁵ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to

² For ESOL, see SCHEDULE D, Findings 4, 7, 8, 9, 36, 40, 49, 56, 58, 61, 69, 70, 83, 91, 92, 94, 95, and 96.

³ For ESE Support Levels 4 and 5, see SCHEDULE D, Findings 1, 2, 3, 14, 15, 16, 17, 18, 19, 20, 22, 23, 24, 25, 28, 32, 37, 44, 45, 46, 50, 53, 66, 67, 68, 75, 76, 77, 78, 79, 80, 81, and 82.

⁴ For Career Education 9-12 (OJT), see SCHEDULE D, Findings 10, 26, 35, 51, 56, 57, 62, and 63.

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 14, 2015

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENTS

Reported FTE

The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). 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 102,251.20 unweighted FTE as recalibrated for those students that included 5,964.80 unweighted FTE as recalibrated for the charter schools' students, at 132 District schools other than charter schools, 22 charter schools, 1 District cost center, and 3 virtual education cost centers reported to the Department of Education for the fiscal year ended June 30, 2014.

Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (158) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (25,786) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

Programs	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	151	27	20,169	278	2	76,338.0500	210.9149	59.0454
Basic with ESE Services	158	30	3,180	196	14	18,913.4300	156.1550	2.7567
ESOL	129	20	1,331	307	31	3,519.9400	219.7914	(23.3609)
ESE Support Levels 4 and 5	63	13	839	414	60	861.7400	269.0507	(39.5177)
Career Education 9-12	24	6	<u>267</u>	<u>152</u>	<u>26</u>	<u>2,618.0400</u>	<u>28.2131</u>	<u>(10.0215)</u>
All Programs	158	30	<u>25,786</u>	<u>1,347</u>	<u>133</u>	<u>102,251.2000</u>	<u>884.1251</u>	<u>(11.0980)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,017 of which 966 are applicable to District schools other than charter schools and 51 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers,

we selected 307 teachers and found exceptions for 38. Of the 307 teachers included in our test, 22 (7 percent) taught at charter schools and 8 of the 38 teachers (21 percent) with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENTS

<u>District Schools Other Than Charter Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program¹</u>	<u>Adjustment²</u>	<u>Factor</u>	<u>FTE³</u>
101 Basic K-3	4.4913	1.125	5.0527
102 Basic 4-8	14.1438	1.000	14.1438
103 Basic 9-12	29.7474	1.011	30.0746
111 Grades K-3 with ESE Services	3.3771	1.125	3.7992
112 Grades 4-8 with ESE Services	.8859	1.000	.8859
113 Grades 9-12 with ESE Services	(.4735)	1.011	(.4787)
130 ESOL	(13.7308)	1.145	(15.7217)
254 ESE Support Level 4	(34.7540)	3.558	(123.6547)
255 ESE Support Level 5	(4.7637)	5.089	(24.2425)
300 Career Education 9-12	(10.0215)	1.011	(10.1317)
Subtotal	(11.0980)		(120.2731)

<u>Charter Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program¹</u>	<u>Adjustment²</u>	<u>Factor</u>	<u>FTE³</u>
101 Basic K-3	6.9505	1.125	7.8193
102 Basic 4-8	3.3124	1.000	3.3124
103 Basic 9-12	.4000	1.011	.4044
112 Grades 4-8 with ESE Services	(1.0328)	1.000	(1.0328)
130 ESOL	(9.6301)	1.145	(11.0265)
Subtotal	.0000		(.5232)

<u>Total of Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program¹</u>	<u>Adjustment²</u>	<u>Factor</u>	<u>FTE³</u>
101 Basic K-3	11.4418	1.125	12.8720
102 Basic 4-8	17.4562	1.000	17.4562
103 Basic 9-12	30.1474	1.011	30.4790
111 Grades K-3 with ESE Services	3.3771	1.125	3.7992
112 Grades 4-8 with ESE Services	(.1469)	1.000	(.1469)
113 Grades 9-12 with ESE Services	(.4735)	1.011	(.4787)
130 ESOL	(23.3609)	1.145	(26.7482)
254 ESE Support Level 4	(34.7540)	3.558	(123.6547)
255 ESE Support Level 5	(4.7637)	5.089	(24.2425)
300 Career Education 9-12	(10.0215)	1.011	(10.1317)
Total	(11.0980)		(120.7963)

¹ See NOTE A6.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

<u>No. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0111</u>	<u>#0371</u>	<u>#0431</u>	
101 Basic K-3	.6057	.0454	.....	.6511
102 Basic 4-8	.....	.7270	.....	.7270
103 Basic 9-12	.....	.....	5.0691	5.0691
111 Grades K-3 with ESE Services	1.0000	.....	.....	1.0000
112 Grades 4-8 with ESE Services	.5000	.....	.....	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.6057)	(.7724)	(1.4759)	(2.8540)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
255 ESE Support Level 5	(1.0000)	.....	.....	(1.0000)
300 Career Education 9-12	.....	.....	(4.0951)	(4.0951)
Total	<u>.0000</u>	<u>.0000</u>	<u>(.5019)</u>	<u>(.5019)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0521</u>	<u>#0681</u>	<u>#0751</u>	<u>#1071</u>	
101	.6511	.....	.....	.....	.....	.6511
102	.7270	.....	.....	.....	1.0000	1.7270
103	5.0691	.1544	.....	.4806	.....	5.7041
111	1.0000	.0700	.....	.....	.5000	1.5700
112	.5000	.....	1.0000	.....	(.5001)	.9999
113	.0000	.....	1.0060	1.0000	.....	2.0060
130	(2.8540)	.....	.....	(.9804)	.....	(3.8344)
254	(.5000)	(.0200)	(2.7464)	(1.0000)	(.9999)	(5.2663)
255	(1.0000)	(.5244)	.5000	.....	.....	(1.0244)
300	<u>(4.0951)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(4.0951)</u>
Total	<u>(.5019)</u>	<u>(.3200)</u>	<u>(.2404)</u>	<u>(.4998)</u>	<u>.0000</u>	<u>(1.5621)</u>

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

Proposed Adjustments¹

<u>No.</u>	<u>Brought Forward</u>	<u>#1801</u>	<u>#2581</u>	<u>#2641</u>	<u>#2861</u>	<u>Balance Forward</u>
101	.6511	2.3265	.....	.....	.....	2.9776
102	1.7270	1.8612	.....	.....	1.6998	5.2880
103	5.7041	.9178	3.5246	2.1279	.....	12.2744
111	1.5700	.....	.5000	.....	.....	2.0700
112	.9999	.....	.....	.....	.....	.9999
113	2.0060	.....	.....	.5008	.....	2.5068
130	(3.8344)	.....	.....	(1.6287)	(1.6998)	(7.1629)
254	(5.2663)	(5.1055)	(3.1918)	(1.0000)	.....	(14.5636)
255	(1.0244)	.....	(.8328)	.....	.....	(1.8572)
300	<u>(4.0951)</u>	<u>.....</u>	<u>.....</u>	<u>(1.1288)</u>	<u>.....</u>	<u>(5.2239)</u>
Total	<u>(1.5621)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1288)</u>	<u>.0000</u>	<u>(2.6909)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#3231</u>	<u>#3281</u>	<u>#3421</u>	<u>#3461</u>	
101	2.9776	(.5002)	.....	.....	.....	2.4774
102	5.2880	6.7244	.4195	.....	.8784	13.3103
103	12.2744	7.2308	.....	.....	.....	19.5052
111	2.0700	.5000	.....	.....	1.0000	3.5700
112	.9999	.9997	.....	.....	.....	1.9996
113	2.5068	(.5001)	.....	1.9657	.....	3.9724
130	(7.1629)	.....	(.4195)	.....	(.8784)	(8.4608)
254	(14.5636)	(15.9544)	.....	(1.0371)	(1.0000)	(32.5551)
255	(1.8572)	.....	.....	(1.0000)	.....	(2.8572)
300	<u>(5.2239)</u>	<u>.....</u>	<u>.....</u>	<u>(.2142)</u>	<u>.....</u>	<u>(5.4381)</u>
Total	<u>(2.6909)</u>	<u>(1.4998)</u>	<u>.0000</u>	<u>(.2856)</u>	<u>.0000</u>	<u>(4.4763)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#3781</u>	<u>#3921</u>	<u>#4121</u>	<u>#4681</u>	
101	2.4774	.....	.....	1.1804	.....	3.6578
102	13.3103	.....	.....	.....	.....	13.3103
103	19.5052	9.7158	.4260	.....	.5710	30.2180
111	3.5700	.....	.....	.....	.....	3.5700
112	1.9996	.....	.....	.....	.....	1.9996
113	3.9724	(5.7215)	.....	.....	2.1317	.3826
130	(8.4608)	(3.0926)	(.4260)	(1.1804)	(.5710)	(13.7308)
254	(32.5551)	.....	.....	.....	(2.0000)	(34.5551)
255	(2.8572)	.....	.....	.....	(.1317)	(2.9889)
300	<u>(5.4381)</u>	<u>(4.0354)</u>	<u>(.4272)</u>	<u>.....</u>	<u>.....</u>	<u>(9.9007)</u>
Total	<u>(4.4763)</u>	<u>(3.1337)</u>	<u>(.4272)</u>	<u>.0000</u>	<u>.0000</u>	<u>(8.0372)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#7001</u>	<u>#7081</u>	<u>#7181</u> *	<u>#7221</u> *	
101	3.6578	.8335	.....	.9975	.....	5.4888
102	13.3103	.8335	.....	.8046	1.0328	15.9812
103	30.2180	.....	(.4706)	.....	.....	29.7474
111	3.5700	(.8335)	.6406	.....	.....	3.3771
112	1.9996	(.8335)	(.2802)	.....	(1.0328)	(.1469)
113	.3826	.....	(.8561)	.....	.....	(.4735)
130	(13.7308)	.....	.....	(1.8021)	.....	(15.5329)
254	(34.5551)	.....	(.1989)	.....	.....	(34.7540)
255	(2.9889)	.....	(1.7748)	.....	.....	(4.7637)
300	<u>(9.9007)</u>	<u>.....</u>	<u>(.1208)</u>	<u>.....</u>	<u>.....</u>	<u>(10.0215)</u>
Total	<u>(8.0372)</u>	<u>.0000</u>	<u>(3.0608)</u>	<u>.0000</u>	<u>.0000</u>	<u>(11.0980)</u>

*Charter School

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				<u>Total</u>
		<u>#7241*</u>	<u>#7381*</u>	<u>#7481*</u>	<u>#7581*</u>	
101	5.4888	.....	2.9745	.7154	2.2631	11.4418
102	15.9812	.....	.7410	.....	.7340	17.4562
103	29.7474	.4000	.....	.....	.....	30.1474
111	3.3771	.....	.....	.....	.....	3.3771
112	(.1469)	.....	.....	.....	.....	(.1469)
113	(.4735)	.....	.....	.....	.....	(.4735)
130	(15.5329)	(.4000)	(3.7155)	(.7154)	(2.9971)	(23.3609)
254	(34.7540)	.....	.....	.....	.....	(34.7540)
255	(4.7637)	.....	.....	.....	.....	(4.7637)
300	<u>(10.0215)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(10.0215)</u>
Total	<u>(11.0980)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(11.0980)</u>

*Charter School

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

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 2013-14* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE students under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on pages 41 and 42.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Azalea Elementary School (#0111)

1. [Ref. 11101] The IEPs for two ESE students were not accompanied by *Matrix of Services* forms and there was no evidence that the prior *Matrix of Services* forms had been reviewed when the students' new IEPs were prepared. We propose the following adjustment:

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

Findings

Azalea Elementary School (#0111) (Continued)

2. [Ref. 11102] The *Matrix of Services* form for one ESE student was not prepared until February 24, 2014, which was after the February 2014 reporting survey period. We propose the following adjustment:

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

3. [Ref. 11103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) in the October 2013 and February 2014 reporting survey periods as follows:

- a. The student was not reported in accordance with the *Matrix of Services* form that was valid during the October 2013 reporting survey period.
- b. The *Matrix of Services* form that was valid during the February 2014 reporting survey period incorrectly included three Special Consideration points that were designated for PK students earning less than .5000 FTE during the reporting survey period; however, the student was reported for .5000 FTE. Consequently, the adjusted number of total rating points supported the student being reported in Program No. 254 (ESE Support Level 4).

We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

4. [Ref. 11104] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* that also included the student's instructional schedule during the October 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4013	
130 ESOL	<u>(.4013)</u>	.0000

5. [Ref. 11170] The parents of one ELL student taught by one teacher who was teaching out of field in ESOL were not notified of the teacher's out-of-field status. We noted that the teacher was issued an ESOL endorsement on December 11, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Azalea Elementary School (#0111) (Continued)

101 Basic K-3	.2044	
130 ESOL	<u>(.2044)</u>	<u>.0000</u>
		<u>.0000</u>

Belleair Elementary School (#0371)

6. [Ref. 37170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until December 10, 2013, which was after the October 2013 reporting survey period. 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:

101 Basic K-3	.0454	
102 Basic 4-8	.7270	
130 ESOL	<u>(.7724)</u>	<u>.0000</u>
		<u>.0000</u>

Boca Ciega High School (#0431)

7. [Ref. 43101] The ELL Committee that convened to consider the extended ESOL placement for one ELL student did not include one of the student's ESOL or home language teachers. We also noted that the ELL Committee's recommendation for the student's extended ESOL placement was not clearly dated. We propose the following adjustment:

103 Basic 9-12	.4660	
130 ESOL	<u>(.4660)</u>	<u>.0000</u>

8. [Ref. 43102] One student was incorrectly reported in the ESOL Program. The student was a foreign exchange student; therefore, the student was not eligible to participate in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.3290	
130 ESOL	<u>(.3290)</u>	<u>.0000</u>

Findings

Boca Ciega High School (#0431) (Continued)

9. [Ref. 43103] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We also noted that the student's English language proficiency was not timely assessed. Additionally, we noted that the student had previously met the criteria for exit from the ESOL Program based on the Spring 2010 CELLA and FCAT assessments. We propose the following adjustment:

103 Basic 9-12	.4998	
130 ESOL	<u>(.4998)</u>	.0000

10. [Ref. 43104] The timecards for six Career Education 9-12 (OJT) students were either not available at the time of our examination and could not be subsequently located (five students) or indicated no hours were worked (one student) during the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(.5019)</u>	(.5019)
---------------------------	----------------	---------

11. [Ref. 43170/71] The parents of ELL students taught by two teachers who were teaching out of field in ESOL were not timely or appropriately notified of the teachers' out-of-field status. The School's newsletter that was sent out in November 2013 (after the October 2013 reporting survey period) did not clearly indicate that the teachers were out of field in ESOL but noted that the teachers were in process of meeting the compliance standards of the NCLB Act. We also noted that the teachers had earned none (Ref. 43170) or only 120 (Ref. 43171) of the 240 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 43170</u>		
103 Basic 9-12	.1190	
130 ESOL	<u>(.1190)</u>	.0000

<u>Ref. 43171</u>		
103 Basic 9-12	.0621	
130 ESOL	<u>(.0621)</u>	.0000

Findings

Boca Ciega High School (#0431) (Continued)

12. [Ref. 43172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Health and Physical Education but taught a course that required a District-issued vocational certification as a Physical Therapy Technician, Health Fitness Specialist, or Medical Professional. 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 taught this course in the 2012-13 school year but had earned none of the required six semester hours of college credit in the out-of-field subject areas towards proper certification. We propose the following adjustment:

103 Basic 9-12	3.5932	
300 Career Education 9-12	<u>(3.5932)</u>	<u>.0000</u>
		<u>(.5019)</u>

ESE Countywide (#0521)

13. [Ref. 52101] One ESE student was not in attendance during the October 2013 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0200)</u>	<u>(.0200)</u>
----------------------------------	----------------	----------------

14. [Ref. 52102] The files for two ESE students did not contain IFSPs covering the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

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

15. [Ref. 52103] The file for one ESE student did not contain a Matrix of Services form. We also noted that the student's IFSPs that covered the October 2013 and February 2014 reporting survey periods were missing the signature pages and did not document any instructional services to be provided by the District. We propose the following adjustment:

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

Findings

ESE Countywide (#0521) (Continued)

16. [Ref. 52104] The files for four ESE students contained IFSPs that were missing the signature pages. We also noted that the IFSPs for two of the students did not document any instructional services to be provided by the District. We propose the following adjustment:

255 ESE Support Level 5	(.1200)	(.1200)
-------------------------	---------	---------

17. [Ref. 52105] The files for three ESE students contained IFSPs that did not document any instructional services to be provided by the District. We also noted that the Matrix of Services form for one of the students incorrectly included 13 Special Consideration points for students receiving individual instruction at home or at a hospital. Since the student received instructional services at a daycare center during the reporting survey periods, the student was not eligible for these points. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0800	
255 ESE Support Level 5	(.0800)	.0000

18. [Ref. 52106] The file for one ESE student contained an IFSP dated January 7, 2013, that only authorized instructional services until May 29, 2013, which was prior to the October 2013 reporting survey period. We also noted that there was no evidence that the January 31, 2013, Matrix of Services form was reviewed when the January 27, 2014, IFSP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0100	
255 ESE Support Level 5	(.0200)	(.0100)

19. [Ref. 52107] The attendance records for one ESE student were not available at the time of our examination and could not be subsequently located. We also noted the student's file contained an IFSP that was missing the signature page. We propose the following adjustment:

254 ESE Support Level 4	(.0200)	(.0200)
-------------------------	---------	---------

20. [Ref. 52108] The homebound instructors' contact logs for two ESE students documented less homebound instruction than was reported. We also noted that the students' IFSPs were missing the signature pages. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

ESE Countywide (#0521) (Continued)

255 ESE Support Level 5	(.0700)	(.0700)
-------------------------	---------	---------

21. [Ref. 52170] 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 Any Vocational Field. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1544	
255 ESE Support Level 5	(.1544)	.0000
		(.3200)

Paul B. Stephens ESE Center (#0681)

22. [Ref. 68101] Three 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	1.0000	
113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	(1.9999)	
255 ESE Support Level 5	.5000	.0000

23. [Ref. 68102] The file for one ESE student did not contain a Matrix of Services form covering the October 2013 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5061	
254 ESE Support Level 4	(.5061)	.0000

24. [Ref. 68103] The course schedule for one ESE student who was alternately assigned to the Hospital and Homebound Program receiving homebound instruction and to a Center-based program receiving on-campus instruction was incorrectly reported for on-campus instruction. The student was not in attendance at the Center during the February 2014 survey week and should not have been reported for any on-campus instruction. We propose the following adjustment:

254 ESE Support Level 4	(.2404)	(.2404)
		(.2404)

Findings

Countryside High School (#0751)

25. [Ref. 75101] The file for one ESE student did not contain a Matrix of Services form covering the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

26. [Ref. 75102] One Career Education 9-12 (OJT) student was not in attendance during the 11-day window of the February 2014 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.4998)</u>	(.4998)
----------------	----------------	---------

27. [Ref. 75170] One teacher taught Basic subject area classes 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	.9804	
130 ESOL	<u>(.9804)</u>	<u>.0000</u>
		<u>(.4998)</u>

Dunedin Elementary School (#1071)

28. [Ref. 107101] The IEPs for two ESE students were not accompanied by Matrix of Services forms and there was no evidence that the prior Matrix of Services forms had been reviewed when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.9999)</u>	.0000

29. [Ref. 107102] The file for one ESE student did not contain a signature page for the IEP that covered the October 2013 reporting survey period. We also noted that the file did not contain evidence that the student's General Education teacher had participated in the development of the IEP that covered the February 2014 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Dunedin Elementary School (#1071) (Continued)

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Calvin A. Hunsinger School (#1801)

30. [Ref. 180170] 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 and English but taught courses that required certification in Elementary Education. We propose the following adjustment:

101 Basic K-3	2.3265	
102 Basic 4-8	.3786	
254 ESE Support Level 4	<u>(2.7051)</u>	<u>.0000</u>

31. [Ref. 180171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education but taught courses that required certification in Health. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We noted that the teacher was issued certification in Health on April 8, 2014, which was after the reporting survey periods. We propose the following adjustment:

102 Basic 4-8	1.4826	
103 Basic 9-12	.9178	
254 ESE Support Level 4	<u>(2.4004)</u>	<u>.0000</u>
		<u>.0000</u>

Nina Harris ESE Center (#2581)

32. [Ref. 258101] The file for one ESE student did not contain a Matrix of Services form covering the October 2013 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>

Findings

Nina Harris ESE Center (#2581) (Continued)

33. [Ref. 258170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education (Grades K-8) with an Adaptive Physical Education endorsement but taught a course that required certification in Physical Education (Grades 6-12). 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	.5824	
254 ESE Support Level 4	(.2496)	
255 ESE Support Level 5	(.3328)	.0000

34. [Ref. 258171] The parents of students taught by one teacher who taught a course that required an endorsement in Autism Spectrum Disorders (ASD) were not notified of the teacher's out-of-field status. We noted that the teacher was issued an endorsement in ASD on January 24, 2014, which was after the October 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	2.9422	
254 ESE Support Level 4	(2.9422)	.0000
		.0000

Northeast High School (#2641)

35. [Ref. 264101] The timecards for nine Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(1.1288)	(1.1288)
---------------------------	----------	----------

36. [Ref. 264102] ELL Committees were not convened within 30 school days prior to three students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or sixth year. We also noted that the English language proficiency of one of the students was not timely assessed and the student's file did not contain an *ELL Student Plan* covering the October 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.5515	
130 ESOL	(1.5515)	.0000

Findings

Northeast High School (#2641) (Continued)

37. [Ref. 264103] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

38. [Ref. 264104] The IEP for one ESE student was missing the signature page. We propose the following adjustment:

103 Basic 9-12	.4992	
113 Grades 9-12 with ESE Services	(.4992)	.0000

39. [Ref. 264170] One teacher had earned only 60 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:

103 Basic 9-12	.0772	
130 ESOL	(.0772)	.0000

(1.1288)

Oak Grove Middle School (#2861)

40. [Ref. 286101] We noted the following exceptions involving three ELL students enrolled in the ESOL Program:

- a. ELL Committees were not convened by October 1, 2013, to consider two students' extended ESOL placements for a sixth year.
- b. An ELL Committee was not convened within 30 school days prior to one student's extended ESOL placement for a fourth year and the student's English language proficiency was not timely assessed.

We propose the following adjustment:

102 Basic 4-8	1.3014	
130 ESOL	(1.3014)	.0000

Findings

Oak Grove Middle School (#2861) (Continued)

41. [Ref. 286171] One teacher was not properly certified and was not approved by the School Board to teach English out of field until February 25, 2014, which was after the February 2014 reporting survey period. 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	.2656	
130 ESOL	<u>(.2656)</u>	.0000

42. [Ref. 286172] The parents of one ELL student taught by one teacher who was teaching out of field in ESOL were not appropriately notified of the teacher's out-of-field status. The School's newsletter did not clearly indicate that the teacher was out of field in ESOL but noted that the teacher was in process of meeting the compliance standards of the NCLB Act. We propose the following adjustment:

102 Basic 4-8	.1328	
130 ESOL	<u>(.1328)</u>	.0000
		<u>.0000</u>

Richard L. Sanders School (#3231)

43. [Ref. 323101] Two students (one student was in our Basic test and one student was in our Basic with ESE Services test) were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

101 Basic K-3	(.5002)	
113 Grades 9-12 with ESE Services	(.5001)	
254 ESE Support Level 4	<u>1.0003</u>	.0000

44. [Ref. 323102] The Matrix of Services form for one ESE student was not prepared until February 18, 2014, which was after the February 2014 reporting survey period. We propose the following adjustment:

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

45. [Ref. 323103] Two ESE students were not in attendance during the reporting survey periods and should not have been reported for FEFP funding. We also noted that one of the students was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

Findings

Richard L. Sanders School (#3231) (Continued)

112 Grades 4-8 with ESE Services	(.5001)	
254 ESE Support Level 4	(.9997)	(1.4998)

46. [Ref. 323104] The IEPs for three ESE students were not accompanied by Matrix of Services forms and there was no evidence that the prior Matrix of Services forms had been reviewed when the students' new IEPs were prepared. We also noted that the IEP for one of the students was not amended to reflect a change in the provision of services. We propose the following adjustment:

103 Basic 9-12	.4998	
112 Grades 4-8 with ESE Services	1.4998	
254 ESE Support Level 4	(1.9996)	.0000

47. [Ref. 323170/71/72/74/75/77] Six teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in ESE but taught courses that required certification in Earth Space Science (Ref. 323170/75), Social Science (Ref. 323171/74), English (Ref. 323171), Elementary Education (Ref. 323172), or have an endorsement in Reading (Ref. 323177). We also noted the following: (a) the parents of the students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 323175) who had previously taught out of field during the 2010-11 school year in Reading, Math, English, General Science, and Social Science had only earned credits toward the out-of-field assignment in Reading and, as such, was not eligible for subsequent out-of-field placements. We propose the following adjustments:

<u>Ref. 323170</u>		
103 Basic 9-12	1.4187	
254 ESE Support Level 4	(1.4187)	.0000

<u>Ref. 323171</u>		
103 Basic 9-12	.8471	
254 ESE Support Level 4	(.8471)	.0000

<u>Ref. 323172</u>		
102 Basic 4-8	.4300	
254 ESE Support Level 4	(.4300)	.0000

<u>Ref. 323174</u>		
103 Basic 9-12	.4272	
254 ESE Support Level 4	(.4272)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Richard L. Sanders School (#3231) (Continued)

<u>Ref. 323175</u>		
103 Basic 9-12	2.1950	
254 ESE Support Level 4	<u>(2.1950)</u>	.0000
 <u>Ref. 323177</u>		
103 Basic 9-12	1.8430	
254 ESE Support Level 4	<u>(1.8430)</u>	.0000

48. [Ref. 323173/76] The parents of the students taught by two teachers who were teaching out of field in Social Science (Ref. 323173) or ESE (Ref. 323176) were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 323173</u>		
102 Basic 4-8	1.0519	
254 ESE Support Level 4	<u>(1.0519)</u>	.0000
 <u>Ref. 323176</u>		
102 Basic 4-8	5.2425	
254 ESE Support Level 4	<u>(5.2425)</u>	.0000
		<u>(1.4998)</u>

Pasadena Fundamental Elementary School (#3281)

49. [Ref. 328101] The English language proficiency of one ELL student enrolled in the ESOL Program was not assessed within 30 school days prior to the student's ESOL anniversary date to support the student's continued ESOL placement for a fourth year. We propose the following adjustment:

102 Basic 4-8	.4195	
130 ESOL	<u>(.4195)</u>	.0000
		<u>.0000</u>

Pinellas Park High School (#3421)

50. [Ref. 342101] The IEPs for three ESE students were not accompanied by Matrix of Services forms and there was no evidence that the prior Matrix of Services forms had been reviewed when the students' new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.0371	
254 ESE Support Level 4	<u>(1.0371)</u>	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

Findings

Pinellas Park High School (#3421) (Continued)

51. [Ref. 342102] The timecards for two Career Education 9-12 (OJT) students were either not available at the time of our examination and could not be subsequently located (one student) or indicated no hours were worked (one student) during the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	(.2142)	(.2142)
---------------------------	---------	---------

52. [Ref. 342104] The schedule for one ESE student in the October 2013 reporting survey period incorrectly included two first-period courses without a sixth-period course. Since there was no documentation to support that the student had a sixth-period course, we determined that the student's schedule had been overreported. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0714)	(.0714)
		(.2856)

Ponce De Leon Elementary School (#3461)

53. [Ref. 346101] The IEPs for one ESE student were not accompanied by *Matrix of Services* forms and there was no evidence that the prior *Matrix of Services* forms had been reviewed when the student's new IEPs were prepared. We propose the following adjustment:

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

54. [Ref. 346170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. 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	.8784	
130 ESOL	(.8784)	.0000
		.0000

Findings

St. Petersburg High School (#3781) (Continued)

55. [Ref. 378173] One teacher had earned only 180 of the 240 in-service training points toward a Reading endorsement, contrary to rule and the teacher's in-service training timeline. Since the student has been cited in Finding 58 (Ref. 378103), we present this disclosure Finding with no proposed adjustment.

.0000

56. [Ref. 378101] Our examination of the School's automated student attendance management system disclosed that procedures were not in place to ensure the complete and accurate reporting of attendance. School staff utilized Focus School Software (FOCUS), a customized Web-based system for student attendance recordkeeping. The Teacher Completion reports (documenting period-by-period attendance-taking activity for each teacher) listed numerous teachers who did not submit attendance for every period throughout each of the 11-day survey windows. Because student attendance records default to "present" when attendance is not taken, the teachers' failure to submit attendance could erroneously result in students who are not in attendance being reported for FTE as was the case for four students (one student was in our Basic with ESE Services test, one student was in our ESOL test, and two students were in our Career Education 9-12 [OJT] test) during the October 2013 or February 2014 reporting survey periods. We also noted the following exceptions for the two Career Education 9-12 (OJT) students in the October 2013 reporting survey period: (a) the timecard for one student was not signed by the student's employer, and (b) one student was unemployed during the reporting survey period and was not otherwise documented as being involved in a job search. Accordingly, we propose the following adjustment:

103 Basic 9-12	(1.3610)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.3614)	
300 Career Education 9-12	<u>(.4890)</u>	(2.7114)

57. [Ref. 378102] The timecards for three Career Education 9-12 (OJT) students indicated no hours were worked during the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(.4223)</u>	(.4223)
---------------------------	----------------	---------

Findings

St. Petersburg High School (#3781) (Continued)

58. [Ref. 378103] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.5688	
130 ESOL	(1.5688)	.0000

59. [Ref. 378170/74] Two teachers had earned only 60 of the 300 (Ref. 378170) or 180 of the 240 (Ref. 378174) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 378170</u>		
103 Basic 9-12	1.0182	
130 ESOL	(1.0182)	.0000

<u>Ref. 378174</u>		
103 Basic 9-12	.1442	
130 ESOL	(.1442)	.0000

60. [Ref. 378171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Math (Ref. 378171) or Business Education (Ref. 378172). We also noted that the parents of the students were not notified of the teachers' out-of-field status (Ref. 378172). We propose the following adjustments:

<u>Ref. 378171</u>		
103 Basic 9-12	5.2215	
113 Grades 9-12 with ESE Services	(5.2215)	.0000

<u>Ref. 378172</u>		
103 Basic 9-12	3.1241	
300 Career Education 9-12	(3.1241)	.0000

(3.1337)

Seminole High School (#3921)

61. [Ref. 392101] The parents of one ELL student were not notified of their child's placement in the ESOL Program until November 21, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3550	
130 ESOL	(.3550)	.0000

Findings

Seminole High School (#3921) (Continued)

62. [Ref. 392102] The timecard for one Career Education 9-12 (OJT) student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.1420)	(.1420)
---------------------------	---------	---------

63. [Ref. 392103] The timecards for two Career Education 9-12 (OJT) students were signed by the students' employers prior to the October 2013 or February 2014 reporting survey periods; therefore, the listed work hours during the reporting survey periods were not verified. We propose the following adjustment:

300 Career Education 9-12	(.2852)	(.2852)
---------------------------	---------	---------

64. [Ref. 392170] The parents of one ELL student taught by one teacher who was teaching out of field in ESOL were not notified of the teacher's out-of-field status. We noted that the teacher had earned only 258 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We also noted that the teacher was issued an endorsement in ESOL on December 13, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0710	
130 ESOL	(.0710)	.0000
		(.4272)

Skycrest Elementary School (#4121)

65. [Ref. 412170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. 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:

101 Basic K-3	1.1804	
130 ESOL	(1.1804)	.0000
		.0000

Findings

Palm Harbor University High School (#4681)

66. [Ref. 468101] The file for one ESE student did not contain a Matrix of Services form that covered the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

67. [Ref. 468102] 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

68. [Ref. 468103] The course schedule was incorrectly reported for one ESE student who was provided instruction for both on-campus and homebound settings. The student's file did not contain a Matrix of Services form pertaining to the on-campus instruction; consequently, the on-campus portion of the student's schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1317	
255 ESE Support Level 5	<u>(.1317)</u>	.0000

69. [Ref. 468104] The file for one ELL student enrolled in the ESOL Program did not contain an ELL Student Plan covering the February 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2870	
130 ESOL	<u>(.2870)</u>	.0000

70. [Ref. 468105] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.2840	
130 ESOL	<u>(.2840)</u>	.0000
		<u>.0000</u>

Findings

Pinellas Virtual Instruction Program (#7001)

71. [Ref. 700101] The IEP for one ESE virtual education student indicated that the student would not be receiving Exceptional education services; therefore, the student should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.8335	
111 Grades K-3 with ESE Services	(.8335)	.0000

72. [Ref. 700102] The file for one ESE student enrolled in the Gifted Program did not contain an EP covering the October 2013, February 2014, or June 2014 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.8335	
112 Grades 4-8 with ESE Services	(.8335)	.0000
		<u>.0000</u>

Hospital and Homebound Program(#7081)

73. [Ref. 708110] Our review of the Hospital and Homebound Program disclosed that procedures were not in place to ensure that students were reported in accordance with their scheduled instructional times as supported by either the homebound teachers' contact logs or teleclass teachers' attendance records that indicate the dates and times of instruction. We proposed adjustments related to this exception in Findings 74 (Ref. 708101), 78 (Ref. 708105), 80 (Ref. 708107), and 81 (Ref. 708108).

.0000

74. [Ref. 708101] One Basic student was reported for both homebound instruction and on-campus instruction but did not receive any homebound instruction and was not in attendance at school during the reporting survey period. Consequently, the student was not eligible for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.3792)	
300 Career Education 9-12	(.1208)	(.5000)

75. [Ref. 708102] The file for one ESE student did not contain a statement from the Physician as noted on the Referral for Hospital/Homebound Instruction form covering the October 2013 or February 2014 reporting survey periods to support the student's placement in the Hospital and Homebound Program. We propose the following adjustment:

Findings

Hospital and Homebound Program (#7081) (Continued)

113 Grades 9-12 with ESE Services	.1600	
255 ESE Support Level 5	<u>(.1600)</u>	.0000

76. [Ref. 708103] The IEPs for three ESE students were not accompanied by Matrix of Services forms and there was no evidence that the prior Matrix of Services forms had been reviewed when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0600	
112 Grades 4-8 with ESE Services	.0600	
255 ESE Support Level 5	<u>(.1200)</u>	.0000

77. [Ref. 708104] We noted the following exceptions for two ESE students: (a) the Matrix of Services form for one student was not prepared until after the February 2014 reporting survey period, and (b) the Matrix of Services form for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.1200	
113 Grades 9-12 with ESE Services	.0334	
255 ESE Support Level 5	<u>(.1534)</u>	.0000

78. [Ref. 708105] We noted the following exceptions for 11 ESE students (5 students were in our Basic with ESE Services test and 6 students were in our ESE Support Levels 4 and 5 test) who were receiving teleclass instruction through the Hospital and Homebound Program: (a) there were no attendance records to support the reported instructional time in one or more courses for 10 of the students and the file for 1 of these students did not contain a Matrix of Services form, and (b) a course for 1 student was reported for more time than was scheduled for that course. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.3502)	
113 Grades 9-12 with ESE Services	(1.0495)	
255 ESE Support Level 5	<u>(.0835)</u>	(1.4832)

79. [Ref. 708106] One ESE student was reported for 30 instructional minutes per week in language therapy and vision therapy that equates to .0200 FTE for each of the October 2013 and February 2014 reporting survey periods; however, the student's IEP indicated that the student was to receive 30 instructional minutes per month in each of the therapies that equates to 15 instructional minutes per week or .0050 FTE for each reporting survey period. We propose the following adjustment:

Findings

Hospital and Homebound Program (#7081) (Continued)

255 ESE Support Level 5	(.0300)	(.0300)
-------------------------	---------	---------

80. [Ref. 708107] Two ESE students in the Hospital and Homebound Program were reported for more homebound instruction than was provided. We propose the following adjustment:

255 ESE Support Level 5	(.0600)	(.0600)
-------------------------	---------	---------

81. [Ref. 708108] The course schedules for three ESE students who were provided both on-campus instruction and homebound instruction were incorrectly reported. The students' on-campus instruction was reported for the scheduled instructional time rather than the students' actual instructional time during the October 2013 or February 2014 survey weeks. We also noted that the students' on-campus instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) in the October 2013 or February 2014 reporting survey periods. Additionally, we noted the following exceptions for two of the students:

- a. One student was reported for more homebound instruction than was provided.
- b. One student's file did not contain Matrix of Services form to accompany the January 23, 2014, IEP that indicated the services to be provided for either the on-campus instruction or the homebound instruction and there was no evidence that the prior Matrix of Services forms had been reviewed when the student's new IEP was prepared.

We propose the following adjustment:

103 Basic 9-12	(.0914)	
111 Grades K-3 with ESE Services	.4606	
254 ESE Support Level 4	.2415	
255 ESE Support Level 5	(1.1679)	(.5572)

Findings

Hospital and Homebound Program (#7081) (Continued)

82. [Ref. 708109] The course schedule for one ESE student who was provided both on-campus instruction and homebound instruction was incorrectly reported. The student's on-campus instruction was reported for the scheduled instructional time rather than the student's actual instructional time during the February 2014 survey week. We also noted that the student was provided 30 minutes of homebound instruction that was not reported. Additionally, we noted that the student's IEP was not accompanied by a Matrix of Services form pertaining to the homebound instruction and there was no evidence that the prior Matrix of Services form had been reviewed when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0100	
254 ESE Support Level 4	<u>(.4404)</u>	<u>(.4304)</u>
		<u>(3.0608)</u>

Plato Academy - Clearwater (#7181) Charter School

83. [Ref. 718101] One student was incorrectly reported in the ESOL Program; however, the student was dismissed from the ESOL Program on June 6, 2013, which was prior to the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.7474	
130 ESOL	<u>(.7474)</u>	.0000

84. [Ref. 718170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter Governing Board to teach such students out of field. We noted that the teacher was approved to teach out of field on October 30, 2013; however, the approval did not identify the teacher's out-of-field area. We propose the following adjustment:

101 Basic K-3	.9975	
130 ESOL	<u>(.9975)</u>	.0000

85. [Ref. 718171] One teacher was not properly certified and was not approved by the Charter Governing Board to teach out of field. The teacher was certified in Elementary Education but taught a course 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:

Findings

Plato Academy - Clearwater (#7181) Charter School (Continued)

102 Basic 4-8	.0572	
130 ESOL	<u>(.0572)</u>	<u>.0000</u>
		<u>.0000</u>

Imagine Middle School (#7221) Charter School

86. [Ref. 722101] The files for two ESE students contained IEPs that were missing the signature page. We propose the following adjustment:

102 Basic 4-8	1.0328	
112 Grades 4-8 with ESE Services	<u>(1.0328)</u>	<u>.0000</u>
		<u>.0000</u>

Gulf Coast Academy (#7241) Charter School

87. [Ref. 724170] One teacher taught a Basic subject area 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	<u>(.1000)</u>	<u>.0000</u>

88. [Ref. 724171] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter Governing Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Additionally, we noted that the teacher held a temporary certificate but did not receive a passing score on the Florida General Knowledge test within one year from the date of employment. We propose the following adjustment:

103 Basic 9-12	.1000	
130 ESOL	<u>(.1000)</u>	<u>.0000</u>

89. [Ref. 724172] One teacher was not properly certified and was not approved by the Charter Governing Board to teach out of field. The teacher was certified in Math but taught a course that required certification in Biology. We propose the following adjustment:

Findings

Gulf Coast Academy (#7241) Charter School (Continued)

103 Basic 9-12	.2000	
130 ESOL	<u>(.2000)</u>	<u>.0000</u>
		<u>.0000</u>

Plato Academy - Largo (#7381) Charter School

90. [Ref. 738170] One teacher taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter Governing Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status. Since the student is proposed for adjustment in Finding 91 (Ref. 738101), we present this disclosure Finding with no proposed adjustment.

.0000

91. [Ref. 738101] Five ELL students were incorrectly reported in the ESOL Program as follows:

- a. Four students' English language proficiencies were not assessed within 20 school days after the students' enrollment and the students' files contained no documentation of the reasons for the delays; consequently, there was no documentation to support the students' placements in the ESOL Program.
- b. One student was tested as FES and an ELL Committee was not convened to consider the student's ESOL placement.

We also noted that the parents of the students were not notified of their children's placements in the ESOL Program. We propose the following adjustment:

101 Basic K-3	1.1061	
102 Basic 4-8	.7410	
130 ESOL	<u>(1.8471)</u>	<u>.0000</u>

92. [Ref. 738102] The files for two ELL students did not contain evidence that the students' parents had been notified of their children's placements in the ESOL Program. We propose the following adjustment:

101 Basic K-3	1.4748	
130 ESOL	<u>(1.4748)</u>	<u>.0000</u>

Findings

Plato Academy - Largo (#7381) Charter School (Continued)

93. [Ref. 738171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter Governing Board to teach such students out of field. 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:

101 Basic K-3	.3936	
130 ESOL	(.3936)	<u>.0000</u>
		<u>.0000</u>

Plato Academy - Seminole (#7481) Charter School

94. [Ref. 748101] One student's English language proficiency was not assessed within 20 school days after the student's enrollment and the student's files contained no documentation of the reason for the delay. We noted that the student who had been enrolled in the ESOL Program was subsequently assessed as FES in March 2014. We propose the following adjustment:

101 Basic K-3	.7154	
130 ESOL	(.7154)	<u>.0000</u>
		<u>.0000</u>

Plato Academy – Tarpon Springs (#7581) Charter School

95. [Ref. 758101] Four students were incorrectly reported in the ESOL Program. The students' English language proficiencies were not assessed within 20 school days after the students' enrollment and the students' files contained no documentation of the reasons for the delays. We noted that the students were assessed as FES just after the October 2013 reporting survey period utilizing the CELLA on-line option and were not ultimately placed in the ESOL Program. We propose the following adjustment:

101 Basic K-3	1.4736	
130 ESOL	(1.4736)	<u>.0000</u>

96. [Ref. 758102] The file for one ELL student did not contain evidence that the student's parents had been notified of their child's placement in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.7340	
130 ESOL	(.7340)	<u>.0000</u>

Findings

Plato Academy – Tarpon Springs (#7581) Charter School (Continued)

97. [Ref. 758170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter Governing Board to teach such students out of field. 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:

101 Basic K-3	.7895	
130 ESOL	<u>(.7895)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>(11.0980)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENTS

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership during the survey week and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (3) EPs, IEPs, and IFSPs are timely and accurately prepared; (4) ESE students are reported in accordance with timely prepared and correctly scored *Matrix of Services* forms; (5) IEPs are accompanied by current *Matrix of Services* forms or there is evidence of review of prior *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey; (6) the on-campus portion of the course schedules for ESE students who were alternately assigned to the Hospital and Homebound Program and to a school-based program reflects the actual instruction provided during the reporting survey week and the course schedules are reported in the correct program as supported by the students' *Matrix of Services* forms; (7) reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and the time authorized on the students' IEPs and the students' placements in the Hospital and Homebound Program are supported by the statements from the physicians as noted on the *Referral for Hospital/Homebound Instruction* forms; (8) teleclass attendance records are retained that clearly indicate the students who are in attendance as well as the dates and times; (9) assessment of each student's English language proficiency is completed no later than 20 school days after the student's initial enrollment; (10) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates or by October 1st if the students' ESOL anniversary dates fall within the first two weeks of school and ELL Committees are timely convened subsequent to these assessments; (11) parents are timely notified of students' ESOL placements; (12) foreign exchange students are not reported in the ESOL Program; (13) *ELL Student Plans* are timely prepared; (14) ELL Committees, at a minimum, include ESOL and home language teachers and an administrator or designee; (15) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (16) teacher attendance-taking is appropriately monitored; (17) teachers are either properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field and the out-of-field area is clearly documented in the Board minutes; (18) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field; (19) teachers earn the appropriate in-service training points or subject area credits as required by rule and in accordance with the teachers' in-service training and education timelines; (20) teachers who were previously approved to teach out of field earn the required college credits toward the out-of-field

certification area prior to being assigned out of field again; and (21) teachers who have a temporary certificate pass the Florida General Knowledge test within 1 year from the date of employment.

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 the determination and reporting of the number of FTE students under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), FS	Dual Enrollment Programs
Section 1011.60, FS	Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS	Definitions
Section 1011.62, FS	Funds for Operation of Schools
Rule 6A-1.0451, FAC	Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC	Maintaining Auditable FTE Records

FTE General Instructions 2013-14

Attendance

Section 1003.23, FS	Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), FAC	Pupil Attendance Records
Rule 6A-1.04513, FAC	Maintaining Auditable FTE Records

FTE General Instructions 2013-14

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS	English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), FS	Education for Speakers of Other Languages
Rule 6A-6.0901, FAC	Definitions Which Apply to Programs for English Language Learners
Rule 6A-6.0902, FAC	Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
Rule 6A-6.09021, FAC	Annual English Language Proficiency Assessment for English Language Learners (ELLs)
Rule 6A-6.09022, FAC	Extension of Services in English for Speakers of Other Languages (ESOL) Program
Rule 6A-6.0903, FAC	Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program

Rule 6A-6.09031, FAC	Post Reclassification of English Language Learners (ELLs)
Rule 6A-6.0904, FAC	Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), FAC	Pupil Attendance Records
--------------------------------	--------------------------

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC	Definitions of Terms Used in Vocational Education and Adult Programs
-----------------------------	--

FTE General Instructions 2013-14

Exceptional Education

Section 1003.57, FS	Exceptional Students Instruction
Section 1011.62, FS	Funds for Operation of Schools
Section 1011.62(1)(e), FS	Funding Model for Exceptional Student Education Programs
Rule 6A-6.03028, FAC	Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC	Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC	Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC	General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services
Rule 6A-6.0334, FAC	Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, FAC	Definitions, ESE Policies and Procedures, and ESE Administrators
Rule 6A-6.0361, FAC	Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

Virtual Education

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

Charter Schools

Section 1002.33, FS	Charter Schools
---------------------------	-----------------

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENTS

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

1. School District of Pinellas County

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

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 132 District schools other than charter schools, 22 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 102,251.20 unweighted FTE as recalibrated for those students that included 5,964.80 unweighted FTE as recalibrated for charter school students and received approximately \$214.1 million in State funding through the FEFP. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

3. Full-Time Equivalent (FTE) Students

The funding provided by the 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 4 through 12, 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. For brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

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

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

NOTE B – TESTING FULL-TIME EQUIVALENT (FTE) STUDENTS

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of the number of FTE students under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Azalea Elementary School	1 through 5
2. Belleair Elementary School	6
3. Blanton Elementary School	NA
4. Boca Ciega High School	7 through 12
5. ESE Countywide	13 through 21
6. Paul B. Stephens ESE Center	22 through 24
7. Countryside High School	25 through 27
8. Dunedin Elementary School	28 and 29
9. Calvin A. Hunsinger School	30 and 31
10. Nina Harris ESE Center	32 through 34
11. Northeast High School	35 through 39
12. Oak Grove Middle School	40 through 42
13. Richard L. Sanders School	43 through 48
14. Pasadena Fundamental Elementary School	49
15. Pinellas Park High School	50 through 52
16. Ponce De Leon Elementary School	53 and 54
17. St. Petersburg High School	55 through 60
18. Seminole High School	61 through 64
19. Skycrest Elementary School	65
20. Palm Harbor University High School	66 through 70

<u>School</u>	<u>Findings</u>
21. Pinellas Virtual Instruction Program	71 and 72
22. Pinellas Virtual Instruction (Course Offerings)	NA
23. Pinellas Virtual K-12	NA
24. Hospital and Homebound Program	73 through 82
25. Plato Academy - Clearwater*	83 through 85
26. Imagine Middle School*	86
27. Gulf Coast Academy*	87 through 89
28. Plato Academy - Largo*	90 through 93
29. Plato Academy - Seminole*	94
30. Plato Academy - Tarpon Springs*	95 through 97

*Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 31, 2014, that the Pinellas County District School Board complied with State requirements governing the determination and reporting of students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 2013-14* 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.

In our opinion, management's assertion that the Pinellas County District School Board complied with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of

contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,² is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's determination and reporting of students transported is presented in SCHEDULES F and G.

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

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,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 14, 2015

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS 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 2 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 be 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 tested the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (1,111) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (58,759) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	175
Hazardous Walking	1,331
IDEA – PK through Grade 12, Weighted	4,457
All Other FEFP Eligible Students	<u>52,796</u>
Total	<u>58,759</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 in our error rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was understated.	6		
Our tests included 515 of the 58,759 students reported as being transported by the District.		44	(5)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 9 students.	—	<u>9</u>	<u>(5)</u>
Total	<u>6</u>	<u>53</u>	<u>(10)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

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 2013-14* issued by the Department of Education. The Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 61.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The reported number of buses in operation was understated by six buses. A charter school transported students on six buses; however, all the students were reported under one bus number. Additionally, we noted that two different buses were incorrectly reported with the same bus number due to a data-entry input error; consequently, the two buses were incorrectly counted as one bus. We propose the following adjustment:

October 2013 Survey

Number of Buses in Operation	<u>6</u>
------------------------------	----------

Findings

2. [Ref. 52] Our general tests disclosed that 47 PK students were incorrectly reported as follows: (a) 22 students were reported for 34 or 36 days in term in the October 2013 reporting survey period; however, the students should have been reported for 35 or 37 days in term, and (b) 25 students were reported for 34, 35, 36, or 37 days in term in the February 2014 reporting survey; however, the students should have been reported for 34 or 36 days in term. We propose the following adjustments:

October 2013 Survey

37 Days in Term

All Other FEFP Eligible Students	14
----------------------------------	----

36 Days in Term

All Other FEFP Eligible Students	(14)
----------------------------------	------

35 Days in Term

All Other FEFP Eligible Students	8
----------------------------------	---

34 Days in Term

All Other FEFP Eligible Students	(8)
----------------------------------	-----

February 2014 Survey

37 Days in Term

All Other FEFP Eligible Students	(1)
----------------------------------	-----

36 Days in Term

All Other FEFP Eligible Students	(14)
All Other FEFP Eligible Students	2

35 Days in Term

All Other FEFP Eligible Students	(9)
----------------------------------	-----

34 Days in Term

All Other FEFP Eligible Students	(1)
All Other FEFP Eligible Students	<u>23</u>

0

3. [Ref. 54] Our general tests disclosed that one student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student was transported on public transportation; therefore, the student was not eligible for reporting in the IDEA-Weighted ridership category. We determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

Findings

February 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

4. [Ref. 55] Our general tests disclosed that four PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students were not IDEA students. We determined that three of the students were eligible for reporting in the Teenage Parents and Infants ridership category. We propose the following adjustment:

February 2014 Survey

90 Days in Term

Teenage Parents and Infants	3	
All Other FEFP Eligible Students	<u>(4)</u>	(1)

5. [Ref. 57] The number of days in term for 624 students was incorrectly reported as follows: (a) the 605 students reported in the July 2013 reporting survey period were reported for 11 days in term; however, the students should have been reported for 14 days in term, and (b) the 19 students transported to AMIkids Pinellas in the June 2014 reporting survey period were reported for 3 days in term; however, the students should have been reported for 16 days in term. We propose the following adjustments:

July 2013 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted	579	
All Other FEFP Eligible Students	26	

11 Days in Term

IDEA - PK through Grade 12, Weighted	(579)	
All Other FEFP Eligible Students	<u>(26)</u>	

June 2014 Survey

16 Days in Term

All Other FEFP Eligible Students	19	
----------------------------------	----	--

3 Days in Term

All Other FEFP Eligible Students	<u>(19)</u>	0
----------------------------------	-------------	---

Findings

6. [Ref. 58] Our general test of center-to-center and center-to-noncenter routes disclosed that 88 students were incorrectly reported for 90 days in term in the October 2013 or February 2014 reporting survey periods. The students should have been reported for a varying number of days in term in accordance with the students' assigned schedules. We also noted that: (a) one of the students in the October 2013 and February 2014 reporting survey periods was reported in the Teenage Parents and Infants ridership category, which is not applicable to center-to-center reporting, and the student's IEP did not document any off-campus instructional services, and (b) two of the students were not eligible for reporting in the October 2013 reporting survey period as one student was not marked as riding a bus during the 11-day survey window and one student was not in a program requiring off-campus transportation. We propose the following adjustments:

October 2013 Survey

90 Days in Term

Teenage Parents and Infants	(1)
IDEA - PK through Grade 12, Weighted	(11)
All Other FEFP Eligible Students	(35)

72 Days in Term

IDEA - PK through Grade 12, Weighted	1
--------------------------------------	---

70 Days in Term

All Other FEFP Eligible Students	9
----------------------------------	---

68 Days in Term

IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	3

67 Days in Term

IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	1

65 Days in Term

All Other FEFP Eligible Students	4
----------------------------------	---

64 Days in Term

All Other FEFP Eligible Students	4
----------------------------------	---

63 Days in Term

All Other FEFP Eligible Students	5
----------------------------------	---

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>61 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	5
<u>60 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	2
<u>51 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	2
<u>43 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	1
<u>28 Days in Term</u>	
All Other FEFP Eligible Students	2
<u>4 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	1
February 2014 Survey	
<u>90 Days in Term</u>	
Teenage Parents and Infants	(1)
IDEA - PK through Grade 12, Weighted	(20)
All Other FEFP Eligible Students	(20)
<u>70 Days in Term</u>	
All Other FEFP Eligible Students	5
<u>68 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	4
All Other FEFP Eligible Students	7
<u>66 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	3
<u>65 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	5
<u>63 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	2
<u>52 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	1

Findings

February 2014 Survey (Continued)

51 Days in Term

IDEA - PK through Grade 12, Weighted	1	
--------------------------------------	---	--

49 Days in Term

IDEA - PK through Grade 12, Weighted	2	
--------------------------------------	---	--

41 Days in Term

IDEA - PK through Grade 12, Weighted	1	
--------------------------------------	---	--

28 Days in Term

IDEA - PK through Grade 12, Weighted	3	
--------------------------------------	---	--

16 Days in Term

IDEA - PK through Grade 12, Weighted	1	
--------------------------------------	---	--

5 Days in Term

IDEA - PK through Grade 12, Weighted	<u>1</u>	(4)
--------------------------------------	----------	-----

7. [Ref. 53] Five students in our tests were either not listed on the bus drivers' reports or the bus drivers' reports indicated that the students were not transported during the 11-day survey window. We propose the following adjustments:

October 2013 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
--------------------------------------	-----	--

All Other FEFP Eligible Students	(2)	
----------------------------------	-----	--

February 2014 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	
----------------------------------	-----	--

June 2014 Survey

16 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(5)
----------------------------------	------------	-----

8. [Ref. 56] One student in our test was reported in the Teenage Parents and Infants ridership category; however, there was no documentation on file to support the student's eligibility for this reporting. We determined that the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

		Students Transported	Proposed Net Adjustments
<u>Findings</u>			
February 2014 Survey			
<u>90 Days in Term</u>			
Teenage Parents and Infants	(1)		
All Other FEFP Eligible Students	<u>1</u>	0	
9. [Ref. 59] Eighteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students' IEPs indicated that the students met at least one of the five criteria for IDEA-Weighted classification; consequently, the students were eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:			
June 2014 Survey			
<u>3 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	18		
All Other FEFP Eligible Students	<u>(18)</u>	0	
10. [Ref. 60] Two students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than two miles from school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:			
October 2013 Survey			
<u>90 Days in Term</u>			
Hazardous Walking	(2)		
All Other FEFP Eligible Students	<u>2</u>	0	
11. [Ref. 61] Seventeen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:			
July 2013 Survey			
<u>14 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(2)		
All Other FEFP Eligible Students	2		
October 2013 Survey			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(5)		
All Other FEFP Eligible Students	5		

			Students Transported Proposed Net Adjustments
<u>Findings</u>			
February 2014 Survey			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(9)		
All Other FEFP Eligible Students	9		
June 2014 Survey			
<u>3 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(1)		
All Other FEFP Eligible Students	<u>1</u>	0	
12. [Ref. 62] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP specified the need for an aide; however, there was no aide assigned to the bus during the February 2014 reporting survey period. We determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:			
February 2014 Survey			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(1)		
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>	
Proposed Net Adjustment			<u>(10)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) students are reported in correct ridership categories and have documentation on file to support that reporting; (3) only those students who are documented as enrolled in schools during the survey week and are recorded on bus drivers' reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (4) students utilizing public transportation are not reported in the IDEA – PK through Grade 12, Weighted ridership category; (5) only PK students who are enrolled in an ESE or Teenage Parent and Infants Program are reported for State transportation funding; and (6) students are reported in the IDEA – PK through Grade 12, Weighted ridership category based on the students' IEPs that document one of the five criteria required for weighted classification.

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 the determination and reporting of students transported under the FEFP.

REGULATORY CITATIONS

- Section 1002.33, FS Charter Schools
 - Chapter 1006, Part I, E., FS Transportation of Public K-12 Students
 - Section 1011.68, FS Funds for Student Transportation
 - Chapter 6A-3, FAC Transportation
- Student Transportation General Instructions 2013-14*

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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 2 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Pinellas County

For the fiscal year ended June 30, 2014, the District received approximately \$12.2 million for student transportation as part of the State funding through the FEFP. The District's transportation reporting by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2013	87	605
October 2013	478	29,228
February 2014	481	28,454
June 2014	<u>65</u>	<u>472</u>
Total	<u>1,111</u>	<u>58,759</u>

3. Statutes and Rules

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

Section 1002.33, FS Charter Schools
Chapter 1006, Part I, E., FS Transportation of Public K-12 Students
Section 1011.68, FS Funds for Student Transportation
Chapter 6A-3, FAC Transportation

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of students transported under the FEFP.

MANAGEMENT'S RESPONSE



Vision:

100% Student Success

Mission:

"Educate and prepare each student for college, career and life."

ADMINISTRATION BUILDING

301 Fourth St. SW
P.O. Box 2942
Largo, FL 33779-2942
Ph. (727) 588-6000

**SCHOOL BOARD OF
PINELLAS COUNTY, FLORIDA**

Chairperson
Linda S. Lerner

Vice Chairperson
Peggy L. O' Shea

Janet R. Clark
Carol J. Cook
Rene Flowers
Terry Krassner
Dr. Ken Peluso

Superintendent
Michael A. Grego, Ed.D.

August 14, 2015

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

Dear Ms. Norman,

Following is the District's response to the FTE and Transportation Reporting Audit for the year ended June 30, 2014. The findings are grouped by program area and responses were prepared by program area supervisors, where appropriate.

District Wide:

The District accepts finding #56. Schools have the ability to run a report each day in the District's student information system (Focus) showing the teachers who did not take attendance the day before. We have requested each principal to ensure this report is generated every day and that someone at the school is given the responsibility to follow-up with the teacher on the report. This information will be reinforced with all principals by the area superintendents. Additionally, the District will reiterate to all Data Management Technicians the importance of attendance reporting at the semi-annual FTE general session meetings.

The District accepts finding #13. The District will reiterate to all staff members at the semi-annual FTE general session meetings, the importance of proper documentation to support students' eligibility for FTE funding.

English for Speakers of Other Languages (ESOL) Programs:

The District accepts findings #4, 49, 58 and 70. Ongoing Professional Learning Community (PLC) meetings for ESOL teachers will address the issue of parental notification of eligibility for ESOL services. Included will be parental notification information regarding all ESOL eligible students (new to Pinellas County Schools, returning into Pinellas County Schools, or transferring to our district from the neighboring Florida school districts). The information will additionally be provided to teachers in an online format via Moodle, in the ESOL Handbook for reference, and on the ESOL website. Additionally, teachers will be reminded of the importance of reassessing the students' levels of English language proficiency in cases where the students have been absent from the District for an extended period of time.

The School Board of Pinellas County, Florida, prohibits any and all forms of discrimination and harassment based on race, color, sex, religion, national origin, marital status, age, sexual orientation or disability in any of its programs, services or activities.

Education for a Changing World www.pcsb.org

The District accepts finding #8. Schools will be directed to exempt the foreign exchange students from mandatory testing for potential English Language Learner (ELL) eligibility, despite the “YES” responses on the Home Language Survey. In cases where the foreign exchange students are struggling with English language proficiency, the case will be referred to the World Languages Department to contact the originating agency. Foreign Exchange students are supposed to come to the District with high proficiency in the English language as demonstrated on approved assessments.

The District accepts finding #61. Teachers will be reminded that the Letters of Parental Notification of Eligibility for ESOL Services have to be dated. Parental notification of a student’s ESOL placement or reentry into the ESOL program will be carried out in a timely manner (i.e., prior to the reporting survey, even if the student came to the District one day prior to the reporting survey).

The District accepts findings #7, 9, 36 and 40. ELL Committee procedures will be reiterated and emphasized with the teachers during the monthly ESOL PLC meetings as well as the use of State-mandated criteria for justification of ELL Committee decisions. ELL Committee Chairs and ESOL teachers will receive continued professional development and be provided resources to ensure that they are aware of the State-allowed criteria for appropriate documentation to use with ELL Committee as well as appropriate situations for convening an ELL Committee (i.e., classification to limited English speaker status with appropriate support documentation to justify the need for language support when CELLA scores are proficient).

The District accepts finding #69. Teachers will be reminded to prepare the individual student ELL Plans upon the student’s enrollment with the District after the survey periods.

The District accepts findings #83, 91, 92, 94, 95 and 96. The District will continue to work with its charter schools and their staff to reiterate the importance of complying with the FTE requirements. Additionally, the District will continue to provide the compliance information and technical assistance to charter schools as it does for all other District schools and staff.

ESOL Certification:

The Credentialing department and the ESOL department are working collaboratively to notify building administrators and teachers of State statute regarding the reporting of out-of-field teachers, parental reporting, and the training requirement for the various ESOL compliance groups of teachers of Limited English Proficient (LEP) students.

The District accepts findings #11, 27, 39, 42, 59, 64 and 87. The following corrective measures are being taken. The Credentialing office is sending each Language Arts/Reading teacher who is out of field for that survey period a letter outlining the responsibilities and timelines in meeting their respective ESOL training requirements. An electronic format of monitoring and teacher notification has been designed to monitor and remind annual contract teachers (in all compliance groups) more frequently of their non-compliance status. New hiring guidelines have been implemented that require all teachers hired after 7/1/10 to complete their ESOL compliance group training requirement within a specified period of time regardless of assignment to an LEP student. Beginning the 2012-13 school

year, this program includes teachers on professional service and continuing contracts. The School Board has approved the updating of Board Policy addressing teacher compliance for all contract status teachers (annual, continuing services and professional services). Additional alternatives have been implemented to increase training options in ESOL strategies to help teachers meet their ESOL training mandate within the required timelines. These alternatives include face-to-face as well as online training.

The District accepts findings #5, 6, 11, 42, 54, 64, 65, 84, 88, 90, 93 and 97. The following corrective measures are being taken. In-service training for administrators includes information on out-of-field reporting. The credentialing coordinator provides assistance to schools by supplying a template for parent notification letters with very specific directions as to what needs to be included in the parent notification. A process has been implemented requiring a copy of the parent notification for each teacher at his/her school be sent to the credentialing coordinator for monitoring. Additionally, prior to the FTE surveys, the credentialing coordinator sends all principals a communication reminding them of ESOL compliance. Included is the out-of-field report listing language arts teachers without the ESOL endorsement who have been assigned to a class with an LEP student. Principals are reminded to send parent notification letters. The State statute on parental notification is cited on the communication. The Human Resources department will be reporting lack of required documentation to the area superintendents.

Non-ESOL Certification:

The District accepts findings #30, 33, 41, 47, 48, 55, 60, 85, 88 and 89. The following corrective measures are being taken. In-service training for administrators includes information on out-of-field reporting. Prior to the first week of the school year, building administrators are provided a report of the previous year's out-of-field teachers in their respective schools. The report gives an accounting of the teacher's current compliance status. If the out-of-field requirement has not been met, the administrators are instructed not to use this teacher in an out-of-field position again. The credentialing coordinator provides assistance to schools by supplying a parent notification letter template. A process has been implemented requiring a copy of the parent notification for each teacher at their school be sent to the credentialing coordinator for monitoring. Additionally, prior to each FTE survey week, the credentialing coordinator sends all principals a communication reminding them of out-of-field compliance and to send parent notification letters. The State statute on parental notification is cited on the communication. Included is the out-of-field report that initially identifies teachers at their school site as being identified by our TIS report as being out-of field. Teachers hired after the October survey period are included in the February reporting period. The Human Resources department will be reporting lack of required documentation to the area superintendents.

The District accepts findings #12, 21, 31 and 34. The following corrective measures are being taken. In-service training for administrators includes information on out-of-field reporting. The credentialing coordinator is working with TIS to create a program that identifies teachers who are out-of-field for non-core courses. The FTE survey information for administrators includes reminders about reporting teachers out-of-field for both core and non-core courses. Teachers identified as being in an out-of-field assignment are sent a letter outlining their requirements and a timeline for meeting compliance.

These teachers are sent announcements of face-to-face review sessions, online review websites and other resources available for test preparation. New hiring guidelines for annual contract teachers have been implemented which require compliance requirements be met by a specific date. If compliance is not met by that time, then contract or reappointment status may be impacted. Beginning with the 2012-13 school year, these requirements have the same implications for teachers on Professional Service and Continuing Contracts.

ESE Programs:

The District accepts findings #1, 2, 3, 14, 15, 16, 17, 18, 19, 20, 22, 23, 24, 25, 28, 29, 32, 37, 38, 43, 44, 45, 46, 50, 52, 53, 66, 67, 68, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82 and 86. The following corrective measures are being taken. The District has revised its processes to ensure IEPs, EPs, IFSPs and Matrix of Services forms are timely prepared, complete, up to date, signed and dated. A checklist has been created and a District representative attends IEP and IFSP meetings for ESE Countywide students. The list of IEPs due is reviewed monthly to ensure District participation and IEP compliance. The process for Matrix review has been revised to include an annual review at a minimum with all District and school-based compliance staff. Monthly, matrix forms are also randomly selected for review. When Matrix errors are identified, the errors are corrected and further training is provided with a follow-up review the subsequent month. The process for transitioning students between Hospital Homebound and their home school has been revised. The Data Management Technician (DMT) for Hospital Homebound will update the matrix in the student information system (Focus), which should prove to be more accurate and efficient than the prior process of the home school DMT entering the update. Dual matrices will be retained in the student's folder to separately reflect the services to be provided at the home school and at Hospital Homebound. Training of the DMTs at Hospital Homebound will be conducted in September 2015, and the process will also be reviewed with school-based compliance staff. The process for logging time, attendance and services for Hospital Homebound students has been revised. Hospital Homebound teachers are recording attendance daily in Focus. They are also maintaining a service log of their schedule to include the students served and time served. The log form has been revised to simplify and improve the efficiency of the process. The revised processes are being shared with staff in August 2015. Collaborative support has been provided to Hospital Homebound for co-enrolled students to develop procedural processes to ensure accurate reporting based on location of services and actual instruction provided during survey week. There will be oversight processes put into place by the administrator to ensure Hospital Homebound is correctly reporting and documenting attendance, related services, and matrix of service FEFP funding amounts. The process for recording attendance in Teleschool has been revised. Teachers are recording attendance at each live session. Only students in attendance at live sessions are recorded as present. Attendance procedures are being shared with all staff in August and will be monitored by the program administrator.

Career Education On-the-Job Training (OJT) Programs:

The District agrees to findings #10, 26, 35, 51, 57, 62 and 63. The following corrective measures are being taken. A meeting with all OJT teachers was conducted prior to the last day of school in 2015 to review OJT record keeping procedures, timecard procedures and procedures for recording OJT hours. Expectations for OJT teachers' maintenance of records and monitoring of student participation were

Ms. Sherrill F. Norman
August 14, 2015
Page 5

also reviewed. A training session prior to the 2015-16 school year will be held. Topics to be covered are proper procedures for OJT students, record keeping procedures for OJT teachers, review of documents to be used for OJT students, review of proper procedures for documenting student OJT hours using timecards and attendance recording.

Transportation:

The District accepts finding #1. Prior to FEFP surveys, reconciliation will be made to ensure the number and type of buses reported is accurate and meets eligibility for State funding.

The District accepts findings #2, 5 and 6. Transportation has established student/stop data based on grade and day of week to ensure the accuracy of ridership classification and the correct number of days-in-term. Transportation will also utilize school calendars to ensure correct calculations based on start date of students.

The District accepts findings #3, 4, 8, 9, 10, 11 and 12. Transportation will utilize student data (Focus) to ensure the correct ridership category is used and ensure supporting documentation is readily available. Transportation will also ensure the student meets at least one of the five criteria required for IDEA-weighted funding.

The District accepts findings #6 and 7. Transportation will enhance the training of the drivers to ensure accuracy of data submitted for State transportation funding and that all students that are eligible and are transported during the 11-day survey window are reported.

Please contact Lou Ann Jourdan, Budget Specialist, at (727) 588-6176 should you require any additional information.

Sincerely,



Michael A. Grego, Ed.D.
Superintendent
Pinellas County Schools

cc: Bill Corbett, Deputy Superintendent
Kevin Smith, Chief Financial Officer
Ron Ciranna, Assistant Superintendent, Human Resources
Karen Coffey, Executive Director, Budget and Resource Allocation
Lisa Grant, Executive Director, Exceptional Student Education
Mark Hunt, Executive Director, Career Technical and Adult Education
Lou Ann Jourdan, Budget Specialist
Natasa Karac, ESOL Specialist
Tony Langhorne, Supervisor, Transportation Field Operations