

**PINELLAS COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2016



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Dr. Michael A. Grego served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Janet R. Clark	1
Terry B. Krassner, Vice Chair from 11-17-15	2
Perry L. O'Shea, Vice Chair to 11-16-15 Chair from 11-17-15	3
Dr. Ken Peluso	4
Carol J. Cook	5
Linda S. Lerner, Chair to 11-16-15	6
Rene Flowers	7

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.

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PINELLAS COUNTY DISTRICT SCHOOL BOARD
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PINELLAS COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Pinellas County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. Specifically, we noted:

- 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	179	17	9%	22	4	18%
ESE Support Levels 4 and 5	301	-	NA	45	-	NA
Career Education 9-12	114	-	NA	15	-	NA
Totals	<u>594</u>	<u>17</u>		<u>82</u>	<u>4</u>	

Noncompliance related to the reported FTE student enrollment resulted in 44 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 1.4508 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 86.8667 (86.3815 applicable to District schools other than charter schools and .4852 applicable to charter schools). Noncompliance related to student transportation resulted in 18 findings and a proposed net adjustment of negative 283 students.

The weighted adjustments to the FTE student enrollment 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 student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$360,883 (negative 86.8667 times \$4,154.45), of which \$358,867 is applicable to District schools other than charter schools and \$2,016 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 student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

THE DISTRICT

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 PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of 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. The District had 135 schools other than charter schools, 23 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$220.4 million was provided through the FEFP to the District for the District reported 101,846.30 unweighted FTE as recalibrated, which included 6,786.06 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the

prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for 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 student enrollment reported for the student by all school districts, including the Florida Virtual School 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 student enrollment reported for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported 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 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 \$12.3 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Pinellas County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Pinellas County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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

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.

English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 27, 2017

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Pinellas County District School Board (District) reported to the Department of Education 101,846.30 unweighted FTE as recalibrated, which included 6,786.06 unweighted FTE as recalibrated for charter schools, at 135 District schools other than charter schools, 23 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (162) consisted of the total number of brick and mortar schools and District cost centers in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (16,580) 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.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 22 of the 179 students in our ESOL test,² 45 of the 301 students in our ESE Support Levels 4 and 5 test,³ and 15 of the 114 students in our Career Education 9-12 test.⁴ Seventeen (9 percent) of the 179 students in our ESOL test attended charter schools and 4 (18 percent) of the 22 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 or Career Education 9-12 tests attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 1, 5, 6, 10, 15, 23, 28, 30, 34, 36, 40, 42, and 44 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 7, 8, 11, 12, 13, 14, 16, 17, 22, 29, 32, 33, 37, 38, and 39 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 2, 19, 20, and 31 on *SCHEDULE D*.

Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<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	156	17	12,870	200	1	75,323.4400	161.1858	17.6745
Basic with ESE Services	162	20	2,184	136	0	19,249.3200	111.5905	28.8551
ESOL	135	17	674	179	22	3,694.2000	129.5563	(16.2020)
ESE Support Levels 4 and 5	73	10	654	301	45	1,014.1100	225.6964	(30.7760)
Career Education 9-12	21	4	<u>198</u>	<u>114</u>	<u>15</u>	<u>2,565.2300</u>	<u>20.1350</u>	<u>(1.0024)</u>
All Programs	162	20	<u>16,580</u>	<u>930</u>	<u>83</u>	<u>101,846.3000</u>	<u>648.1640</u>	<u>(1.4508)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (679, of which 640 are applicable to District schools other than charter schools and 39 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 210 and found exceptions for 8 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.4962	1.115	3.8982
102 Basic 4-8	6.0336	1.000	6.0336
103 Basic 9-12	5.1295	1.005	5.1551
111 Grades K-3 with ESE Services	18.6129	1.115	20.7534
112 Grades 4-8 with ESE Services	7.1057	1.000	7.1057
113 Grades 9-12 with ESE Services	3.1365	1.005	3.1522
130 ESOL	(13.1868)	1.180	(15.5604)
254 ESE Support Level 4	(27.9078)	3.613	(100.8309)
255 ESE Support Level 5	(2.8682)	5.258	(15.0810)
300 Career Education 9-12	(1.0024)	1.005	(1.0074)
Subtotal	(1.4508)		(86.3815)

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.4998	1.115	.5573
102 Basic 4-8	2.5154	1.000	2.5154
130 ESOL	(3.0152)	1.180	(3.5579)
Subtotal	.0000		(.4852)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.9960	1.115	4.4555
102 Basic 4-8	8.5490	1.000	8.5490
103 Basic 9-12	5.1295	1.005	5.1551
111 Grades K-3 with ESE Services	18.6129	1.115	20.7534
112 Grades 4-8 with ESE Services	7.1057	1.000	7.1057
113 Grades 9-12 with ESE Services	3.1365	1.005	3.1522
130 ESOL	(16.2020)	1.180	(19.1183)
254 ESE Support Level 4	(27.9078)	3.613	(100.8309)
255 ESE Support Level 5	(2.8682)	5.258	(15.0810)
300 Career Education 9-12	(1.0024)	1.005	(1.0074)
Total	(1.4508)		(86.8667)

- Notes: (1) See NOTE A7.
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0431</u>	<u>#0681</u>	<u>#0851</u>	
101 Basic K-3	.....	.....	1.8302	1.8302
102 Basic 4-8	.....	.....	.1001	.1001
103 Basic 9-12	1.7990	.5000	.....	2.2990
111 Grades K-3 with ESE Services	.....	.2402	7.5728	7.8130
112 Grades 4-8 with ESE Services	.....	.....	4.0002	4.0002
113 Grades 9-12 with ESE Services	.....	1.5000	.....	1.5000
130 ESOL	(1.8750)	.....	(1.6664)	(3.5414)
254 ESE Support Level 4	.....	(2.0000)	(9.8187)	(11.8187)
255 ESE Support Level 5	.....	(.2402)	(2.0182)	(2.2584)
300 Career Education 9-12	<u>(.7005)</u>	<u>.....</u>	<u>.....</u>	<u>(.7005)</u>
Total	<u>(.7765)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7765)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#1261</u>	<u>#2431</u>	<u>#2581</u>	<u>#2641</u>	
101	1.8302	1.6660	.....	.....	.....	3.4962
102	.1001	1.6660	1.2119	.....	.....	2.9780
103	2.2990	.....	.....	.6656	.....	2.9646
111	7.8130	6.2400	.....	.....	.....	14.0530
112	4.0002	.....	.....	.....	.....	4.0002
113	1.5000	.....	.....	1.0000	.....	2.5000
130	(3.5414)	(3.3320)	(1.2119)	.....	.....	(8.0853)
254	(11.8187)	(6.4800)	.....	(1.9054)	.....	(20.2041)
255	(2.2584)	.2400	.....	(.0832)	.....	(2.1016)
300	<u>(.7005)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1426)</u>	<u>(.8431)</u>
Total	<u>(.7765)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3230)</u>	<u>(.1426)</u>	<u>(1.2421)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#2861</u>	<u>#3421</u>	<u>#3921</u>	<u>#3961</u>	
101	3.4962	.....	.....	.....	.....	3.4962
102	2.9780	2.6320	.....	.....	.4236	6.0336
103	2.9646	.....	.8568	1.2854	.....	5.1068
111	14.0530	.....	.....	.....	4.4999	18.5529
112	4.0002	1.0355	.....	.....	2.0000	7.0357
113	2.5000	.....	.4998	.....	.....	2.9998
130	(8.0853)	(2.4636)	(.8568)	(1.2854)	(.4236)	(13.1147)
254	(20.2041)	(1.2039)	(.4998)	.....	(6.0000)	(27.9078)
255	(2.1016)	.....	.....	.....	(.4999)	(2.6015)
300	<u>(.8431)</u>	<u>.....</u>	<u>.....</u>	<u>(.1593)</u>	<u>.....</u>	<u>(1.0024)</u>
Total	<u>(1.2421)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1593)</u>	<u>.0000</u>	<u>(1.4014)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#7006</u>	<u>#7081</u>	<u>#7301*</u>	<u>#7361*</u>	
101	3.4962	.....	.....	.4998	.....	3.9960
102	6.0336	.....	.....	.8590	.9996	7.8922
103	5.1068	.0227	.....	.....	.....	5.1295
111	18.5529	.....	.0600	.....	.....	18.6129
112	7.0357	.....	.0700	.....	.....	7.1057
113	2.9998	.....	.1367	.....	.....	3.1365
130	(13.1147)	(.0721)	.....	(1.3588)	(.9996)	(15.5452)
254	(27.9078)	.....	.....	.....	.....	(27.9078)
255	(2.6015)	.....	(.2667)	.....	.....	(2.8682)
300	<u>(1.0024)</u>	.....	.....	.....	.....	<u>(1.0024)</u>
Total	<u>(1.4014)</u>	<u>(.0494)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4508)</u>

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

*Charter School

<u>No.</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7581*</u>	<u>Total</u>
101 Basic K-3	3.9960	.....	3.9960
102 Basic 4-8	7.8922	.6568	8.5490
103 Basic 9-12	5.1295	.....	5.1295
111 Grades K-3 with ESE Services	18.6129	.....	18.6129
112 Grades 4-8 with ESE Services	7.1057	.....	7.1057
113 Grades 9-12 with ESE Services	3.1365	.....	3.1365
130 ESOL	(15.5452)	(.6568)	(16.2020)
254 ESE Support Level 4	(27.9078)	.....	(27.9078)
255 ESE Support Level 5	(2.8682)	.....	(2.8682)
300 Career Education 9-12	<u>(1.0024)</u>	<u>.....</u>	<u>(1.0024)</u>
Total	<u>(1.4508)</u>	<u>.0000</u>	<u>(1.4508)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2015-16* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Pinellas County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period or the February 2016 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.

Boca Ciega High School (#0431)

1. [Ref. 43101] ELL Committees were not convened for three students by October 1 (two students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that one of the students had scored proficient on all three areas of the Comprehensive English Language Learning Assessment test and had a reading score of 3 on the spring 2015 Florida Standards Assessment in English Language Arts test. We propose the following adjustment:

103 Basic 9-12	1.8750	
130 ESOL	<u>(1.8750)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Boca Ciega High School (#0431) (Continued)

2. [Ref. 43102] We noted exceptions involving the timecards of ten Career Education 9-12 students who participated in OJT as follows:

- a. More work hours were reported for seven students than were supported by the students' timecards.
- b. Two students' timecards were not available at the time of our examination and could not be subsequently located. We also noted that one student was not in attendance for an on-campus course that was included in the student's schedule during the October 2015 reporting survey period.
- c. One student's timecard was not signed by the student's employer.

We propose the following adjustment:

103 Basic 9-12	(.0760)	
300 Career Education 9-12	<u>(.7005)</u>	<u>(.7765)</u>
		<u>(.7765)</u>

Paul B. Stephens ESE Center (#0681)

3. [Ref. 68101] The files for three ESE students did not contain valid *Matrix of Services* forms (two students) or an IEP and its accompanying *Matrix of Services* form (one student) that covered the reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

4. [Ref. 68102] One student (not in our test) was scheduled to receive on-campus instruction at Paul B. Stephens ESE Center and homebound instruction through the Hospital and Homebound Program; however, the student's file did not contain a *Matrix of Services* form pertaining to the on-campus instruction and we were not able to determine the appropriate program for the student's on-campus instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	.2402	
255 ESE Support Level 5	<u>(.2402)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Curlew Creek Elementary School (#0851)

5. [Ref. 85101] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8332	
130 ESOL	<u>(.8332)</u>	.0000

6. [Ref. 85102] The file for one ELL student did not contain evidence that the parents had been notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8332	
130 ESOL	<u>(.8332)</u>	.0000

7. [Ref. 85103] The files for 13 ESE students did not contain valid *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	7.0001	
112 Grades 4-8 with ESE Services	3.0000	
254 ESE Support Level 4	(8.0001)	
255 ESE Support Level 5	<u>(2.0000)</u>	(.0000)

8. [Ref. 85104] The IEPs for three ESE students were not accompanied by *Matrix of Services* forms and School records did not demonstrate 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	.4999	
112 Grades 4-8 with ESE Services	1.0002	
254 ESE Support Level 4	<u>(1.5001)</u>	.0000

9. [Ref. 85170] The Speech Language Impaired certification for one teacher expired prior to the October 2015 reporting survey period and the new certification was not issued until January 8, 2016, which was after the October 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	.1638	
102 Basic 4-8	.1001	
111 Grades K-3 with ESE Services	.0728	
254 ESE Support Level 4	(.3185)	
255 ESE Support Level 5	<u>(.0182)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

John M. Sexton Elementary School (#1261)

10. [Ref. 126101] ELL Committees were not convened by October 1 to consider four ELL students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	1.6660	
102 Basic 4-8	1.6660	
130 ESOL	<u>(3.3320)</u>	.0000

11. [Ref. 126102] Two students' *Matrix of Services* forms incorrectly included three Special Consideration points that were designated for PK students earning less than .5000 FTE during the reporting survey period. The students were reported for .5000 FTE. We propose the following adjustment:

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

12. [Ref. 126103] Three students' files did not contain valid *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.0000	
254 ESE Support Level 4	<u>(3.0000)</u>	.0000

13. [Ref. 126104] Three ESE students were incorrectly reported. The IEPs for three students in the February 2016 reporting survey period were not accompanied by *Matrix of Services (Matrix)* forms and School records did not demonstrate that the prior Matrix forms had been reviewed when the students' new IEPs were prepared. We also noted that one of the students, who was also reported in the October 2015 reporting survey period, had a *Matrix* form accompanying the IEP that covered that reporting survey period; however, the student was not reported in accordance with that *Matrix* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5002	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	.4998	
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
111 Grades K-3 with ESE Services	.4998	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

Findings

John M. Sexton Elementary School (#1261) (Continued)

14. [Ref. 126105] The *Matrix of Services* form prepared on October 7, 2015, for one PK student was not scored for three Special Consideration points for PK students earning less than .5000 FTE during the reporting survey period, for which the student was eligible. Additionally, the IEP prepared on November 7, 2015, was not accompanied by a *Matrix of Services* form and School records did not demonstrate that the prior *Matrix of Services* form had been reviewed when the student's new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.2400	
254 ESE Support Level 4	(.4800)	
255 ESE Support Level 5	<u>.2400</u>	<u>.0000</u>
		<u>.0000</u>

Mildred Helms Elementary School (#2431)

15. [Ref. 243101] ELL Committees were not convened within 30 school days prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2119	
130 ESOL	<u>(1.2119)</u>	<u>.0000</u>
		<u>.0000</u>

Nina Harris ESE Center (#2581)

16. [Ref. 258101] 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>	<u>.0000</u>

17. [Ref. 258102] The on-campus portion of the course schedule was incorrectly reported for one ESE student receiving both homebound and on-campus instruction. The student was reported for 1,800 CMW (or .6000 FTE) of on-campus instruction; however, the student only received 831 CMW (or .2770 FTE) of such instruction during the reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	<u>(.3230)</u>	(.3230)
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Findings

Nina Harris ESE Center (#2581) (Continued)

18. [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 teacher had earned none of the 12 college credits or the equivalent toward the appropriate certification required by SBE Rule 6A-1.0503(4)(b)1., FAC, and the teacher’s training timeline. We propose the following adjustment:

103 Basic 9-12	.6656	
254 ESE Support Level 4	(.5824)	
255 ESE Support Level 5	<u>(.0832)</u>	<u>.0000</u>
		<u>(.3230)</u>

Northeast High School (#2641)

19. [Ref. 264101] The timecard for one Career Education 9-12 student who participated in OJT 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	<u>(.0767)</u>	(.0767)
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20. [Ref. 264102] One Career Education 9-12 student who participated in OJT was incorrectly reported for work hours that occurred during the time that the student was scheduled and reported for on-campus instruction. We propose the following adjustment:

300 Career Education 9-12	<u>(.0659)</u>	<u>(.0659)</u>
		<u>(.1426)</u>

Oak Grove Middle School (#2861)

21. [Ref. 286171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Social Science. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. Since the ESE student involved was reported for basic level funding, we present this disclosure finding with no proposed adjustment.

.0000

Findings

Oak Grove Middle School (#2861) (Continued)

22. [Ref. 286101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0355	
254 ESE Support Level 4	<u>(1.0355)</u>	.0000

23. [Ref. 286102] ELL Committees were not convened for two students by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that one of the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	1.2960	
130 ESOL	<u>(1.2960)</u>	.0000

24. [Ref. 286170] One teacher was not properly certified and was not approved by the School Board to teach out of field in English and ESOL until after the February 2016 reporting survey period. The teacher was certified in Middle Grades Integrated Curriculum but taught a Language Arts course that included ELL students, which required certification in ESOL and Middle Grades English. We also noted that the parents of the students were not notified of the teacher's out-of-field status in English. We propose the following adjustment:

102 Basic 4-8	.2179	
130 ESOL	<u>(.2179)</u>	.0000

25. [Ref. 286172] 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 also required certification in Reading. We propose the following adjustment:

102 Basic 4-8	.1684	
254 ESE Support Level 4	<u>(.1684)</u>	.0000

26. [Ref. 286173] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oak Grove Middle School (#2861) (Continued)

102 Basic 4-8	.9497	
130 ESOL	<u>(.9497)</u>	<u>.0000</u>
		<u>.0000</u>

Pinellas Park High School (#3421)

27. [Ref. 342101] Our examination of the School’s attendance record keeping system (Focus) disclosed that adequate procedures had not been implemented to ensure that sufficient documentation was retained to support the students’ attendance when taken by substitute teachers. Specifically, the manual attendance records (i.e., source documents) prepared by substitute teachers were not always available to support the attendance taken by the teachers, and the records available generally were not signed and dated by the preparers. We also noted that attendance coding on the manual records was not clearly legible or consistently recorded in Focus. Since we were able to verify that each of our test students was recorded as in attendance by other teachers for at least 1 day during the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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28. [Ref. 342102] An ELL Committee was not convened by October 1 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.8568	
130 ESOL	<u>(.8568)</u>	<u>.0000</u>

29. [Ref. 342103] The IEP for one ESE student was not accompanied by a *Matrix of Services* form and School records did not demonstrate that the prior *Matrix of Services* form had been reviewed when the student’s new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Seminole High School (#3921)

30. [Ref. 392101] The files for two ELL students did not contain evidence that the parents had been notified of the students' ESOL placement. We propose the following adjustment:

103 Basic 9-12	1.2854	
130 ESOL	<u>(1.2854)</u>	.0000

31. [Ref. 392102] Our review of School records for three Career Education 9-12 students who participated in OJT disclosed that, for one student, a timecard was not available at the time of our examination and could not be subsequently located, another student was reported for more work hours than were supported by the student's timecard, and the timecard for the other student was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	<u>(.1593)</u>	<u>(.1593)</u>
		<u>(.1593)</u>

Seventy-Fourth St. Elementary School (#3961)

32. [Ref. 396101] The files for two ESE students did not contain valid *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

33. [Ref. 396102] The IEPs for five ESE students were not accompanied by *Matrix of Services* forms and School records did not demonstrate 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	3.4999	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(4.0000)</u>	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

34. [Ref. 396103] An ELL Committee that was convened to consider one student's continued ESOL placement only recommended the student's participation in the ESOL Program until January 9, 2016, which was prior to the February 2016 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Seventy-Fourth St. Elementary School (#3961) (Continued)

102 Basic 4-8	.4236	
130 ESOL	<u>(.4236)</u>	<u>.0000</u>
		<u>.0000</u>

Pinellas Virtual Instruction - Course Offerings (#7006)

35. [Ref. 700601] One course for one Basic virtual education student was incorrectly reported for .1328 FTE. The student had only enrolled and received a passing grade for the first semester of the 2015-16 school year; consequently, the student should have only been reported for .0834 FTE. We propose the following adjustment:

103 Basic 9-12	<u>(.0494)</u>	(.0494)
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36. [Ref. 700602] One virtual education ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that one of the courses reported in ESOL was not indicated on the student's *ELL Student Plan* as employing ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.0721	
130 ESOL	<u>(.0721)</u>	<u>.0000</u>
		<u>(.0494)</u>

Hospital and Homebound Program (#7081)

37. [Ref. 708101] The IEPs for two ESE students were not accompanied by *Matrix of Services* forms and School records did not demonstrate 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	.0200	
112 Grades 4-8 with ESE Services	.0700	
255 ESE Support Level 5	<u>(.0900)</u>	<u>.0000</u>

38. [Ref. 708102] The files for two ESE students did not contain valid *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0400	
113 Grades 9-12 with ESE Services	.1200	
255 ESE Support Level 5	<u>(.1600)</u>	<u>.0000</u>

Findings

Hospital and Homebound Program (#7081) (Continued)

39. [Ref. 708103] The *Matrix of Services* form for one ESE student incorrectly included 13 Special Consideration points through teleclass instruction. These points are associated with placement in the Hospital and Homebound Program requiring instruction to be provided on a one-to-one basis in the same location and do not apply to teleclasses. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0167	
255 ESE Support Level 5	<u>(.0167)</u>	<u>.0000</u>
		<u>.0000</u>

Windsor Preparatory Academy (#7301) Charter School

40. [Ref. 730101] An ELL Committee was not convened by October 1 to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS and the student’s English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.8590	
130 ESOL	<u>(.8590)</u>	<u>.0000</u>

41. [Ref. 730170] One teacher was not properly certified to teach ELL students and was not properly approved by the Charter School Board (Board) to teach such students out of field. School personnel provided a one-page document showing the approval of one Board member but were unable to provide complete Board minutes indicating that this document was part of the Board agenda and approved by a majority of the Board members. We propose the following adjustment:

101 Basic K-3	.4998	
130 ESOL	<u>(.4998)</u>	<u>.0000</u>
		<u>.0000</u>

Newpoint Pinellas Academy (#7361) Charter School

42. [Ref. 736101] An ELL Committee was not convened by October 1 to consider two students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Newpoint Pinellas Academy (#7361) Charter School (Continued)

43. [Ref. 736170] One teacher was not properly certified to teach ELL students and was not properly approved by the Charter School Board (Board) to teach such students out of field. School personnel provided a one-page document showing the approval of one Board member, but were unable to provide complete Board minutes indicating that this document was part of the Board agenda and approved by a majority of the Board members. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	(.1428)	<u>.0000</u>
		<u>.0000</u>

Plato Academy - Tarpon Springs (#7581) Charter School

44. [Ref. 758101] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.6568	
130 ESOL	(.6568)	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(1.4508)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Pinellas County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 3-year base period) is timely assessed and ELL Committees are convened by October 1 if the students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to each student's DEUSS anniversary date; (2) ELL students' ESOL placements are not extended beyond the timeline established by ELL Committees; (3) parents are timely notified of their children's ESOL placements; (4) Career Education 9-12 students who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files and students are not being reported for work time that conflicts with the students' on-campus schedules; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, properly scored, and maintained in the students' files; (6) there is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey period; (7) IEPs and *ELL Student Plans* are complete and timely prepared; (8) the on-campus instruction for ESE students receiving both homebound and on-campus instruction is reported for the actual amount of instructional time received during the reporting survey period; (9) course schedules and the associated FTE for virtual education students are accurately reported; (10) ESE students reported for homebound instruction and teleclass instruction are reported in the appropriate programs related to that specific instruction; (11) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (12) parents are timely notified when their children are assigned to teachers teaching out of field; (13) out-of-field teachers earn the college credit or in-service training points required by SBE Rules 6A-1.0503(4)(b)1., 2., or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (14) the attendance record procedures accurately address instances in which attendance is taken manually by someone other than the teacher of record (i.e., substitute teachers), the manual attendance record is retained and signed (validation of the record) by the person who took the attendance, and the attendance is properly coded.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2015-16

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, FAC, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2015 Edition)*

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, FAC, *Noncertificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Pinellas County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pinellas County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of 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. The District had 135 schools other than charter schools, 23 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students. For the fiscal year ended June 30, 2016, State funding totaling \$220.4 million was provided through the FEFP to the District for the District-reported 101,846.30 unweighted FTE as recalibrated, which included 6,786.06 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at

50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for 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 student enrollment reported for the student by all school districts, including the Florida Virtual School 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 student enrollment reported for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported 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 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 1 week. The survey periods for the 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K20 General Provisions*

Chapter 1001, Florida Statutes, *K20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Boca Ciega High School	1 and 2
2. Paul B. Stephens ESE Center	3 and 4
3. Curlew Creek Elementary School	5 through 9
4. Eisenhower Elementary School	NA
5. John M. Sexton Elementary School	10 through 14
6. Mildred Helms Elementary School	15
7. Nina Harris ESE Center	16 through 18
8. Northeast High School	19 and 20
9. Oak Grove Middle School	21 through 26
10. Pinellas Park High School	27 through 29
11. Seminole High School	30 and 31
12. Seventy-Fourth St. Elementary School	32 through 34
13. Pinellas Virtual Instruction - Course Offerings	35 and 36
14. Pinellas Virtual School	NA
15. Hospital and Homebound Program	37 through 39
16. Pinellas Preparatory Academy*	NA
17. Pinellas Primary Academy*	NA
18. Windsor Preparatory Academy*	40 and 41
19. Newpoint Pinellas Academy*	42 and 43
20. Plato Academy - Tarpon Springs*	44

* Charter School



Sherrill F. Norman, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Pinellas County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Opinion

In our opinion, the Pinellas County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 27, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Pinellas County District School Board (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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (1,047) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (55,471) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	119
Hazardous Walking	1,362
IDEA – PK through Grade 12, Weighted	4,411
All Other FEFP Eligible Students	<u>49,579</u>
Total	<u>55,471</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 515 of the 55,471 students reported as being transported by the District.	45	(4)
In conjunction with our general tests of student transportation we identified certain issues related to 416 additional students.	<u>416</u>	<u>(279)</u>
Totals	<u>461</u>	<u>(283)</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 that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2015-16* issued by the Department of Education. The Pinellas County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 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 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the District did not have sufficient records available to determine the number of buses in operation during the October 2015 and February 2016 reporting survey periods. We determined that a detailed listing of bus numbers to account for the specific buses in operation was not maintained for each of the reporting survey periods and, in many instances, the bus drivers' reports did not clearly indicate the specific number of the bus assigned to them. In addition, bus numbers could not always be tied to specific bus drivers as the bus drivers were at times assigned multiple buses. Transportation department personnel attempted but were unable to establish the actual number of the buses that were in operation during the reporting survey periods. We present this disclosure finding with no proposed adjustment.

0

Findings

2. [Ref. 52] Our general tests disclosed that 16 students (14 PK and 2 7th-grade students) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for students in elementary schools whose grade level does not exceed grade 6. We determined that the 14 PK students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the 2 7th-grade students were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2016 Survey

90 Days in Term

Hazardous Walking	(16)	
All Other FEFP Eligible Students	<u>14</u>	(2)

3. [Ref. 53] Our general tests disclosed that six PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were children of students enrolled in a Teenage Parent Program and were eligible for reporting in the Teenage Parents and Infants ridership category. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Teenage Parents and Infants	4	
All Other FEFP Eligible Students	(4)	

February 2016 Survey

90 Days in Term

Teenage Parents and Infants	2	
All Other FEFP Eligible Students	<u>(2)</u>	0

4. [Ref. 54] Our general test disclosed that 47 students attending a nonresidential Department of Juvenile Justice Program (24 students in the July 2015 reporting survey period and 23 students in the June 2016 reporting survey period) were incorrectly reported for 14 and 16 DIT but should have been reported for 32 and 18 DIT in accordance with the school’s instructional calendar. We propose the following adjustments:

July 2015 Survey

32 Days in Term

All Other FEFP Eligible Students	24	
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14 Days in Term

All Other FEFP Eligible Students	(24)	
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**Students
Transported
Proposed Net
Adjustments**

Findings

June 2016 Survey

18 Days in Term

All Other FEFP Eligible Students 23

16 Days in Term

All Other FEFP Eligible Students (23) 0

5. [Ref. 55] The number of DIT were incorrectly reported for 51 PK students. The students were reported for various DIT that were not in accordance with the schools' instructional calendars and the students' individual schedules. We propose the following adjustments:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

38 Days in Term

All Other FEFP Eligible Students 14

34 Days in Term

All Other FEFP Eligible Students 8

33 Days in Term

All Other FEFP Eligible Students (12)

30 Days in Term

All Other FEFP Eligible Students (7)

17 Days in Term

All Other FEFP Eligible Students (1)

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

37 Days in Term

All Other FEFP Eligible Students 18

34 Days in Term

All Other FEFP Eligible Students 11

33 Days in Term

All Other FEFP Eligible Students (17)

**Students
Transported
Proposed Net
Adjustments**

Findings

30 Days in Term

All Other FEFP Eligible Students	(10)	0
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6. [Ref. 56] Our general tests disclosed that one student was not marked as riding the bus during the October 2015 reporting survey period and should not have been reported for State transportation funding.

In addition there were five students who were marked as riding buses during the February 2016 reporting survey period and appeared to meet the eligibility criteria; however, the students' were not reported for State transportation funding. Consequently, the students were not validated through the Department of Education's edit process. The final impact and resolution of this finding and any applicable adjustment in State transportation funding for the District's underreporting during the 2015-16 school year rests with the Department of Education.

We propose the following adjustment for the one student noted above:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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7. [Ref. 57] Our general tests disclosed the following exceptions involving 97 students (2 students were in our test) who were reported in the IDEA - PK through Grade 12, Weighted ridership category:

- a. The IEPs for 41 students indicated the need for an aide on the school bus; however, there was no procedure in place to ensure that a bus aide was assigned to the bus routes of students whose IEPs designated this need. In addition, the District did not initially have a readily available list that identified the aides who were assigned to the bus routes. Upon our request, transportation staff reconstructed a list of the bus routes that included both the names of the applicable students and the accompanying aides. We reviewed this list and determined that the 41 students were not on bus routes that had aides.
- b. The IEPs for 2 students indicated the need for an air-conditioned bus; however, the need was not supported by a Physician's prescription.
- c. The IEPs for 54 students did not document the need for transportation services (27 students) or that the students (27 students) met one of the five criteria needed for reporting in a weighted ridership category.

We determined that 90 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 7 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

Findings

**Students
Transported
Proposed Net
Adjustments**

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(48)	
All Other FEFP Eligible Students	44	

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(49)	
All Other FEFP Eligible Students	<u>46</u>	(7)

8. [Ref. 58] Our general tests disclosed that the District's records did not include documentation to support the various DIT reported during the October 2015 and February 2016 reporting survey periods. In response to our request, Transportation staff collected and provided DIT reporting documentation. Based on our review of the documentation provided, we propose the following adjustments:

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	1	
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66 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	3	

65 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	

52 Days in Term

All Other FEFP Eligible Students	1	
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51 Days in Term

All Other FEFP Eligible Students	2	
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49 Days in Term

IDEA - PK through Grade 12, Weighted	4	
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45 Days in Term

IDEA - PK through Grade 12, Weighted	2	
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44 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>43 Days in Term</u> IDEA - PK through Grade 12, Weighted	(2)
<u>35 Days in Term</u> IDEA - PK through Grade 12, Weighted	(4)
<u>33 Days in Term</u> IDEA - PK through Grade 12, Weighted	(2)
<u>24 Days in Term</u> All Other FEFP Eligible Students	4
<u>14 Days in Term</u> All Other FEFP Eligible Students	(4)
<u>13 Days in Term</u> IDEA - PK through Grade 12, Weighted	1
<u>10 Days in Term</u> IDEA - PK through Grade 12, Weighted	(1)
<u>4 Days in Term</u> IDEA - PK through Grade 12, Weighted	2
February 2016 Survey	
<u>90 Days in Term</u> Teenage Parents and Infants	1
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	13
<u>82 Days in Term</u> All Other FEFP Eligible Students	(6)
<u>67 Days in Term</u> IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(2)
<u>59 Days in Term</u> IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	1
<u>51 Days in Term</u> All Other FEFP Eligible Students	2

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>50 Days in Term</u>		
All Other FEFP Eligible Students	5	
<u>48 Days in Term</u>		
All Other FEFP Eligible Students	(7)	
<u>32 Days in Term</u>		
Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(1)	
<u>31 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>29 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
<u>28 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>18 Days in Term</u>		
All Other FEFP Eligible Students	(6)	
<u>17 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>15 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	<u>1</u>	0

9. [Ref. 59] During the course of our field work, Transportation staff discovered that 29 students who were transported center to center or center to noncenter were either not reported for State transportation funding (7 students) or were reported in an incorrect ridership category (22 students). We reviewed the items provided to us and the relevant supporting documentation and made the following determinations:

- a. Eleven students were incorrectly reported in the Non-FEFP Fundable PK through Grade 12 ridership category, as the students met the eligibility criteria for reporting in the All Other FEFP Eligible Students ridership category.
- b. Seven students were reported in the All Other FEFP Eligible Students ridership category; however, the students' IEPs supported reporting in the IDEA - PK through Grade 12, Weighted ridership category.

Findings

- c. Two students were reported in the All Other FEFP Eligible Students ridership category; however, the students' IEPs did not authorize center to noncenter transportation services and the students were not otherwise eligible for State transportation funding.
- d. One student, who was reported for center to noncenter transportation, was only scheduled for on-campus instruction and was not otherwise eligible for State transportation funding.
- e. One student was not marked as being transported on the supporting bus driver's report and was not otherwise eligible for State transportation funding.

The 7 students who were not reported for State transportation funding appeared to meet the eligibility requirements for reporting in the All Other FEFP Eligible Students ridership category; however, the students were not validated through the Department of Education's edit process. The final impact and resolution of this finding and any applicable adjustment in State transportation funding for the District's underreporting during the 2015-16 school year rests with the Department of Education.

We propose the following adjustments for the 22 students who were reported for State transportation funding:

a. October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	7
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February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	4
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b. February 2016 Survey

51 Days in Term

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

50 Days in Term

IDEA - PK through Grade 12, Weighted	4
All Other FEFP Eligible Students	(4)

15 Days in Term

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

**Students
Transported
Proposed Net
Adjustments**

Findings

c. February 2016 Survey

50 Days in Term

All Other FEFP Eligible Students (1)

15 Days in Term

All Other FEFP Eligible Students (1)

d. February 2016 Survey

59 Days in Term

IDEA - PK through Grade 12, Weighted (1)

e. October 2015 Survey

66 Days in Term

IDEA - PK through Grade 12, Weighted (1) 7

10. [Ref. 60] The IEPs for 26 students in our test who were reported in the All Other FEFP Eligible Students ridership category indicated that the students met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

July 2015 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted 13

All Other FEFP Eligible Students (13)

June 2016 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted 13

All Other FEFP Eligible Students (13) 0

11. [Ref. 61] Ten 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 reporting in a weighted ridership category. We determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2015 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>5</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 file did not contain an IEP covering the reporting survey period; however, we determined that the student lived 2 miles or more from school and was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2016 Survey

90 Days in Term

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

13. [Ref. 63] The IEP for one student in our test did not document the need for ESY services in the June 2016 reporting survey period; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

June 2016 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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14. [Ref. 64] District records did not include sufficient documentation to support the reporting of two students in our test in the Teenage Parents and Infants ridership category. We determined that the students lived 2 miles or more from school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	1	

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2016 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

15. [Ref. 65] One student in our test was not listed on the supporting bus driver’s report. Consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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16. [Ref. 66] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from school and was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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17. [Ref. 67] Our review of the documentation to support the ridership for 276 students (1 student was in our test) who were reported on general-purpose transportation (city buses) disclosed that their ridership could not be adequately validated. We were informed that the MYcroSchool of Integrated Academics and Technologies (School) piloted a program during the 2015-16 school year in which the School’s Administration entered into a contractual agreement with the Pinellas Suncoast Transit Authority (PTSA) to provide public transportation to the School’s students, staff, and board members. However, through inquiries with District Transportation management and observation of applicable documentation, we found that:

- a. According to the School’s principal, the School did not have a policy or procedure in place regarding the Bus Pass System during the 2015 -16 school year and inconsistent and changing responses to our inquiries were provided to District Transportation management by the School’s staff regarding the 2015-16 school year operating procedures.

Findings

- b. School management printed the students’ bus passes. We noted that the bus passes included the student’s name and picture, student identification number, birth date, and an expiration date that was assigned by the preparer of the bus passes. School staff indicated that the dates listed on the School reports provided during the reporting survey periods and provided to the District’s Transportation Department as support for the general-purpose transportation were the dates that the passes were prepared and printed, rather than the dates that the passes were issued to the students. Consequently, we could not determine when the bus passes were issued to the students and whether they were valid (i.e., not expired) during the October 2015 and February 2016 reporting survey periods.
- c. We observed copies of invoices that were rendered during the period July 1, 2015, through April 1, 2016, totaling \$45,000, for payment of the students’ public transportation services. However, because the procedures provided for unlimited ridership during the 2015-16 school year and the School printed the passes for ridership without assigning unique control numbers to the passes, we were unable to determine the number of passes that were issued.
- d. The contractual agreement included the purchase of public transportation services for not only the students, but also the School’s staff and Board members. PTSA, in accordance with the contractual agreement, provided the School with a ridership report that only included an overall total of the bus passes that were used by the School during a week in April 2016. Further, it was indicated that no scanning had been performed of the Quick Response code on the pass which provided a student’s name and student identification number. Consequently, there was no record of the actual riders, and the School and District had no way of knowing how many riders in the overall total were employees or Board members.

Accordingly, we propose the following adjustments:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(150)
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February 2016 Survey

90 Days in Term

Teenage Parents and Infants	(4)	
All Other FEFP Eligible Students	<u>(122)</u>	(276)

**Students
Transported
Proposed Net
Adjustments**

Findings

18. [Ref. 68] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a program providing remote-access to telecourses during the reporting survey period and did not require transportation. Consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students

(1)

(1)

Proposed Net Adjustment

(283)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Pinellas County District School Board (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 DIT are accurately reported and documentation is available to support that reporting, particularly with regard to the accounting for the specific buses used in operations and correlating the assigned bus number to the bus driver assigned to that bus; (2) students are reported in the correct ridership category and supporting documentation is retained; (3) students reported in the IDEA - PK through Grade 12, Weighted ridership category are properly identified as IDEA students and supporting documentation is maintained that students met one of the five criteria required for reporting in a weighted ridership category as evidenced by the students' IEPs; (4) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) documentation is retained that identifies the bus routes that have aides assigned and support the reporting of students in the IDEA – PK through Grade 12 Weighted ridership category based on the students' need for an aide as evidenced by the students' IEPs; (6) only ESE students whose IEPs schedule the need for ESY services are reported for State transportation funding in the summer reporting survey periods; (7) adequate documentation is retained to support the reporting of students transported on public transportation buses, including the dates passes were issued to the students, and passes are coded with a unique control number; (8) adequate documentation is retained to support the reporting of students in the Teenage Parents and Infants ridership category; and (9) the distance from home to assigned school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2015-16

NOTES TO SCHEDULES

NOTE A SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions 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(2), Florida Statutes.

2. Transportation in Pinellas County

For the fiscal year ended June 30, 2016, the District received \$12.3 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2015	60	479
October 2015	464	27,590
February 2016	462	26,969
June 2016	<u>61</u>	<u>433</u>
Totals	<u>1,047</u>	<u>55,471</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



Vision:
100% Student Success

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

July 27, 2017

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, 2016. The findings are grouped by program area and responses were prepared by program area supervisors, where appropriate.

District Wide:

The District accepts finding #27. Schools are instructed to run a report each day in the District's student information system (FOCUS) indicating the teachers who did not take attendance. The District has updated the FTE Handbook to reflect the recommended procedures which include properly documenting, monitoring, and retaining the daily attendance at each school. 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(s) that are identified on the report. These detailed procedures 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 #35. The Pinellas Virtual School will continue monitoring all virtual course records to ensure they are accurately reported.

English for Speakers of Other Languages (ESOL) Programs:

The District accepts findings #40, 42, and 44. The District will continue to meet with the Charter school staff throughout the year as needed to provide the compliance information and technical assistance to charter schools as it does for all other District schools and staff.

The District accepts findings 1, 5, 6, 10, 15, 23, 28, 30, 34, and 36. The following corrective measures are being taken. The District will reiterate and emphasize with the ELL Committee procedures with the teachers during the monthly ESOL Professional Learning Committee (PLC) meetings, along with the continued 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-

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SCHOOL BOARD OF
PINELLAS COUNTY, FLORIDA
Chairperson
Peggy L. O' Shea

Vice Chairperson
Rene Flowers

Carol J. Cook
Terry Krassner
Joanna Lentino
Linda S. Lerner
Eileen M. Long

Superintendent
Michael A. Grego, Ed.D.

approved criteria for appropriate documentation to use with ELL Committees. In addition to a semester report, a monthly report of newly arrived students coded LY will be generated at the District office and distributed to schools' ESOL teachers and/or ELL Committee Chairs to ensure timely meetings for all students who are due for extension of services. The District ESOL staff will continue to offer professional development, email reminders, and provide the letters to be sent with newly identified ELL students of their ESOL placement.

ESOL Certification:

The District accepts finding #26. The following corrective measures are being taken. The credentialing staff will use the Student Information System (FOCUS) to identify teachers that are teaching out of field. Prior to the school year, the credentialing staff will notify school principals of teachers assigned to their school that are identified on this report and provide the ESOL training requirement deadline for each teacher. Newly hired District teachers are provided with a hiring agreement which outlines the ESOL training requirement deadline. This agreement also includes three years to earn an ESOL endorsement for Category One teachers. The certification database is used by the credentialing staff to monitor the ESOL compliance requirements for continuing and newly hired teachers. The principals at each school will receive a report of all teachers at their school with the ESOL endorsement.

The District accepts findings #41, and 43. The following corrective measures are being taken. The FOCUS report noted above, can also be utilized by the Charter school staff. Prior to the school year, the credentialing staff will reiterate to Charter school staff at the Charter school annual meeting the importance of ESOL training, reporting teachers who are teaching out of field, Board approval of teachers teaching out of field, how to utilize the new feature in FOCUS, and how the District staff can assist the Charter school teachers with certification and compliance issues.

Non-ESOL Certification:

The District accepts findings #9, 18, 21, 24, and 25. The following corrective measures are being taken. The credentialing staff will use the Student Information System (FOCUS) to identify teachers that are teaching out of field. Prior to the school year, the credentialing staff will reiterate to school staff the importance of parent notification letters, reporting teachers out of field, and the deadlines for providing names of out of field teachers to the credentialing staff for the School Board agendas, as well as new certification requirements. Processes related to the topics discussed during this meeting are also provided to schools via email along with examples of parent notification letters. The credentialing staff also reminds the school principals that a copy of the parent notification letters must be sent to the Human Resource office for documentation purposes and follows up as needed with individual schools. The certification database automatically emails a notification to the Principal immediately after a teacher's out of field information is entered. Teachers who are reported out of field continue to receive action statements that outline the requirements needed to dismiss the out of field status. Beginning in 2017-2018 school year, action statements will include all options available for teachers to meet compliance, such as in-service trainings offered in our District, subject area tests, and/or college credit courses.

Exceptional Student Education (ESE) Programs:

The District accepts findings #17 and 39. The following corrective measures are being taken. The Hospital/Homebound administrator has developed, implemented, and trained staff on recording of actual time in and time out of services to document there is no overlap with other staff members or on-campus portion of the course schedule.

The District accepts findings #3, 4, 7, 8, 11, 12, 13, 14, 16, 22, 29, 32, 33, 37, and 38. The following corrective measures are being taken. The District has revised its processes to ensure IEPs and Matrix of Services forms are accurately and timely prepared, up to date, signed and dated. A student staffing folder checklist of required printed documentation will be created and utilized beginning with the 2017-18 school year. All ESE staff will receive face-to-face professional development on the revised processes with emphasis on the expectation of the maintenance of staffing folders and timely completion and review of Matrix of Service forms. Additionally, the District will appoint ESE Instructional Staff Developers in each area to review and monitor IEPs and Matrix of Service documents, processes and evidences that support the IEP. This will include coaching and assisting in corrections where needed. Data from this monitoring process will be collected and analyzed monthly by District supervisors to identify trends and adjustments. Every school and individual who receives professional development during the review process will be rechecked for compliance more often throughout the year. The District ESE staff will complete random monitoring throughout the district to ensure alignment of PEER, FOCUS, and student staffing folders for IEPs and Matrix of Service forms. The District staff will also generate districtwide reports from the Student Information System (FOCUS) monthly to monitor changes in Matrix scores. Findings will result in targeted supports where need is demonstrated.

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

The District agrees to findings #2, 19, 20, and 31. The following corrective measures are being taken. The Career and Technical Education (CTE) supervisor will meet with all on-the-job training (OJT) teachers prior to the 2017-18 school year to review requirements of the program, distribute updated forms, and reinforce expectations for compliance with policies expressed in the OJT/COOP manual, such as the need for exact records of work, accurate and complete timesheets, readily available documentation, and work/school hour policies. During this meeting, the CTE supervisor will also assign a veteran OJT teacher to support new OJT teachers.

Transportation:

Transportation will revise its transportation FEFP procedural manual to be a more detailed step-by-step guide for processing transportation FEFP data.

The District accepts finding #1. Transportation has deleted the preprinted route assigned bus numbers from the count sheets and now requires all drivers to write in the bus number on the count sheet to ensure the correct bus number is documented for each route and run. Prior to FEFP survey, reconciliation will be made to ensure the number of buses reported is accurate and meet eligibility for state funding.

Ms. Sherrill F. Norman
July 27, 2017
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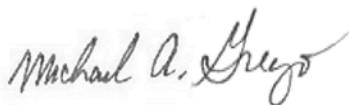
The District accepts findings #4, 5, 8, and 9. Transportation has established student/stop data based on grade and day of week to ensure the accuracy of ridership classification and correct number of days-in-term. Transportation will also review IEPs for proper transportation documentation and utilize school calendars to ensure correct calculations based on start date of the student's program.

The District accepts findings #2, 3, 6, 7, 10, 11, 12, 13, 14, 15, 16, and 18. Transportation will use the Student Information System (FOCUS) to ensure correct ridership category is reported and hazardous walking documentation is readily available. A report will be generated in FOCUS that identifies the students that meet at least one of the five criteria required for IDEA-weighted funding, including the students that require a monitor on the bus. IEPs for these students will be reviewed to confirm transportation needs are accurately reflected. All drivers of any route which requires a monitor are now required to document the monitor's name on the write-in form for the count sheets. Birth certificates for all children of Teenage Parents will now be required for documentation.

The District accepts finding #17. Transportation will email the annual Transportation General Instructions document to all Charter schools. In the email, transportation will address any changes and advise of all deadlines for the year. Transportation will also review and approve written documentation from each Charter school outlining their procedures for transportation funding. An additional monitoring process will be used to verify all documentation submitted for state reporting is accurate and complete for Charter schools that use public transportation passes.

Please contact Lou Ann Jourdan, Manager, Budget, FTE and Cost Reporting, 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
Sherry Aemisegger, Executive Director, Exceptional Student Education
Karen Coffey, Executive Director, Budget and Resource Allocation
Mark Hunt, Executive Director, Career Technical and Adult Education
Lou Ann Jourdan, Manager, Budget, FTE and Cost Reporting
Natasa Karac, ESOL Specialist
Tony Langhorne, Supervisor, Transportation Field Operations
Paula Texel, Assistant Superintendent, Human Resources