

**PINELLAS COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Dr. Michael A. Grego served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Joanne Lentino	1
Terry Krassner	2
Peggy L. O'Shea, Vice Chair from 11-14-17 Chair through 11-13-17	3
Eileen Long	4
Carol J. Cook	5
Linda S. Lerner	6
Rene Flowers, Chair from 11-14-17 Vice Chair through 11-13-17	7

The team leader was Mary Anne Pekkala, CPA, 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

ASD	Autism Spectrum Disorder
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
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 Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. 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
Basic with ESE Services	211	11	5%	26	-	NA
ESOL	339	12	4%	64	4	6%
ESE Support Levels 4 and 5	321	-	NA	44	-	NA
Career Education 9-12	84	-	NA	17	-	NA
Totals	<u>955</u>	<u>23</u>		<u>151</u>	<u>4</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 122 of the 540 students in our student transportation test, in addition to 590 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 88 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 10.0530 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 107.3064 (106.6767 applicable to District schools other than charter schools and .6297 applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 561 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be

estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$451,111 (negative 107.3064 times \$4,203.95), of which \$448,464 is applicable to District schools other than charter schools and \$2,647 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 DOE.

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 133 schools other than charter schools, 17 charter schools, 4 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$233.8 million was provided through the FEFP to the District for the District-reported 99,917.45 unweighted FTE as recalibrated, which included 6,062.78 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.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE 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 by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

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 classified as a student with a disability under the IDEA, 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 \$12.2 million for student transportation as part of the State funding through the FEFP.

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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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* 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 including teacher certification 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.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

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 Basic with Exceptional Student Education Services, 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 Basic with Exceptional Student Education Services, 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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, 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

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.

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 Basic with Exceptional Student Education Services, 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 including teacher certification 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

October 24, 2019

SCHEDULE A

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

Reported FTE Student Enrollment

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, 2018, the Pinellas County District School Board (District) reported to the DOE 99,917.45 unweighted FTE as recalibrated, which included 6,062.78 unweighted FTE as recalibrated for charter schools, at 133 District schools other than charter schools, 17 charter schools, 4 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (157) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, and cost centers as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (20,663) 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 26 of the 211 students in our Basic with ESE Services test,² 64 of the 339 students in our ESOL test,³ 44 of the 321 students in our ESE Support Levels 4 and 5 test,⁴ and 17 of the 84 students in our Career Education 9-12 test.⁵ Twelve (4 percent) of the 339 students in our ESOL test attended charter schools and 4 (6 percent) of the 64 students with exceptions attended charter schools and 11 of the 211 students in our Basic with ESE services test attended charter school and none of the 26 students with exceptions attended charter schools. None of the 321 students in our ESE Support Levels 4 and 5 test or the 84 students in our Career Education 9-12 test attended charter schools.

² For Basic with ESE Services, the material noncompliance is composed of Findings 4, 9, 24, 29, 65, 66, 69, 71, 73, and 79 on *SCHEDULE D*.

³ For ESOL, the material noncompliance is composed of Findings 2, 13, 14, 17, 18, 19, 20, 21, 27, 33, 34, 35, 36, 38, 42, 49, 50, 51, 55, 56, 57, 58, 59, 60, 61, 64, 80, 81, 86, and 87 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 5, 6, 7, 10, 11, 12, 16, 22, 23, 28, 30, 37, 39, 40, 41, 43, 47, 62, 63, 64, 74, 75, 76, 77, and 78 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 25, 48, and 54 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	149	22	15,131	314	22	71,698.5600	182.8283	49.3494
Basic with ESE Services	156	25	3,333	211	26	20,749.2200	149.4179	16.8676
ESOL	135	18	1,414	339	64	3,649.8500	254.3317	(42.1050)
ESE Support Levels 4 and 5	79	14	628	321	44	968.8400	233.3364	(32.5155)
Career Education 9-12	26	3	<u>157</u>	<u>84</u>	<u>17</u>	<u>2,850.9800</u>	<u>16.1439</u>	<u>(1.6495)</u>
All Programs	157	25	<u>20,663</u>	<u>1,269</u>	<u>173</u>	<u>99,917.4500</u>	<u>836.0582</u>	<u>(10.0530)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (880, of which 847 are applicable to District schools other than charter schools and 33 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 281 and found exceptions for 15 teachers. Sixteen (6 percent) of the 281 teachers in our test taught at charter schools and 5 (33 percent) of the 15 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

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	14.8702	1.107	16.4613
102 Basic 4-8	16.6861	1.000	16.6861
103 Basic 9-12	14.4377	1.001	14.4521
111 Grades K-3 with ESE Services	9.0676	1.107	10.0378
112 Grades 4-8 with ESE Services	2.0875	1.000	2.0875
113 Grades 9-12 with ESE Services	5.7125	1.001	5.7182
130 ESOL	(38.7496)	1.212	(46.9645)
254 ESE Support Level 4	(29.4581)	3.619	(106.6089)
255 ESE Support Level 5	(3.0574)	5.526	(16.8952)
300 Career Education 9-12	(1.6495)	1.001	(1.6511)
Subtotal	(10.0530)		(106.6767)

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.7601	1.107	.8414
102 Basic 4-8	2.2203	1.000	2.2203
103 Basic 9-12	.3750	1.001	.3754
130 ESOL	(3.3554)	1.212	(4.0668)
Subtotal	.0000		(.6297)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	15.6303	1.107	17.3027
102 Basic 4-8	18.9064	1.000	18.9064
103 Basic 9-12	14.8127	1.001	14.8275
111 Grades K-3 with ESE Services	9.0676	1.107	10.0378
112 Grades 4-8 with ESE Services	2.0875	1.000	2.0875
113 Grades 9-12 with ESE Services	5.7125	1.001	5.7182
130 ESOL	(42.1050)	1.212	(51.0313)
254 ESE Support Level 4	(29.4581)	3.619	(106.6089)
255 ESE Support Level 5	(3.0574)	5.526	(16.8952)
300 Career Education 9-12	(1.6495)	1.001	(1.6511)
Total	(10.0530)		(107.3064)

- 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 DOE. (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>#0131</u>	<u>#0681</u>	<u>#0851</u>	
101 Basic K-3	1.7261	.4676	1.0000	3.1937
102 Basic 4-8	1.6837	1.2780	.4997	3.4614
103 Basic 9-12	.....	3.8771	.....	3.8771
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	.....	.3402	(.4997)	(.1595)
113 Grades 9-12 with ESE Services	.....	1.9998	.....	1.9998
130 ESOL	(3.3419)	.....	.....	(3.3419)
254 ESE Support Level 4	(.0679)	(7.1936)	(.5000)	(7.7615)
255 ESE Support Level 5	.....	(.7691)	(1.0000)	(1.7691)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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>#1031</u>	<u>#1071</u>	<u>#1081</u>	<u>#1341</u>	
101	3.1937	.....	.....	.....	1.5970	4.7907
102	3.4614	.....	.....	.....	(.5000)	2.9614
103	3.8771	2.0884	.....	2.6653	.....	8.6308
111	.5000	.....	1.0142	.....	.....	1.5142
112	(.1595)	.....	.....	.....	.....	(.1595)
113	1.9998	.....	.....	3.0274	.....	5.0272
130	(3.3419)	(2.0884)	.....	(6.1219)	(2.0970)	(13.6492)
254	(7.7615)	.....	(1.0142)	(2.9996)	.....	(11.7753)
255	(1.7691)	.....	.....	.....	.....	(1.7691)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(1.0233)</u>	<u>.....</u>	<u>(1.0233)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.4521)</u>	<u>(1.0000)</u>	<u>(5.4521)</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>#1801</u>	<u>#1811</u>	<u>#2301</u>	<u>#3231</u>	
101	4.7907	.....	8.0843	.....	.....	12.8750
102	2.9614	.6173	6.0878	.8280	3.1819	13.6764
103	8.6308	.....	.....	.....	.8571	9.4879
111	1.5142	.5000	.5001	4.0000	.....	6.5143
112	(.1595)	1.5263	.....	1.5000	.....	2.8668
113	5.0272	(.9500)	.....	.....	.4998	4.5770
130	(13.6492)	.....	(14.3889)	(.8280)	.....	(28.8661)
254	(11.7753)	(2.6436)	(.5001)	(5.5000)	(4.5388)	(24.9578)
255	(1.7691)	.....	.....	.....	.....	(1.7691)
300	<u>(1.0233)</u>	.....	.....	.....	.....	<u>(1.0233)</u>
Total	<u>(5.4521)</u>	<u>(.9500)</u>	<u>(.2168)</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.6189)</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>#3421</u>	<u>#3921</u>	<u>#4121</u>	<u>#4171</u>	
101	12.8750	.....	.....	1.2297	.....	14.1047
102	13.6764	.....	.....	.....	1.6776	15.3540
103	9.4879	4.7135	.4518	.....	.....	14.6532
111	6.5143	.....	.....	.....	.....	6.5143
112	2.8668	.....	.....	.....	.....	2.8668
113	4.5770	1.5002	.....	.....	.....	6.0772
130	(28.8661)	(4.7135)	(.5784)	(1.2297)	(1.6776)	(37.0653)
254	(24.9578)	(1.5002)	.....	.....	.....	(26.4580)
255	(1.7691)	.....	.....	.....	.....	(1.7691)
300	<u>(1.0233)</u>	<u>(.3711)</u>	<u>(.6927)</u>	<u>.....</u>	<u>.....</u>	<u>(2.0871)</u>
Total	<u>(6.6189)</u>	<u>(.3711)</u>	<u>(.8193)</u>	<u>.0000</u>	<u>.0000</u>	<u>(7.8093)</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>#4351</u>	<u>#4591</u>	<u>#7004</u>	<u>#7006</u>	
101	14.1047	.8387	(.0736)	.....	.....	14.8698
102	15.3540	.4192	.....	(.0052)	.0001	15.7681
103	14.6532	.....	.....	.1364	(.5853)	14.2043
111	6.5143	.....	2.4999	.....	.....	9.0142
112	2.8668	.....	1.0000	(.9700)	.0002	2.8970
113	6.0772	.....	.....	(.1596)	.....	5.9176
130	(37.0653)	(1.2579)	(.4264)	.....	.....	(38.7496)
254	(26.4580)	.....	(3.0001)	.....	.....	(29.4581)
255	(1.7691)	.....	(.9998)	.....	.....	(2.7689)
300	<u>(2.0871)</u>	<u>.....</u>	<u>.....</u>	<u>(.1481)</u>	<u>.5857</u>	<u>(1.6495)</u>
Total	<u>(7.8093)</u>	<u>.0000</u>	<u>(1.0000)</u>	<u>(1.1465)</u>	<u>.0007</u>	<u>(9.9551)</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>#7023</u>	<u>#7081</u>	<u>#7151*</u>	<u>#7281*</u>	
101	14.8698	.0004	.....	.7601	.....	15.6303
102	15.7681	.9180	.....	1.4539	.7664	18.9064
103	14.2043	.....	.2334	.....	.....	14.4377
111	9.0142	.....	.0534	.....	.....	9.0676
112	2.8970	(.9163)	.1068	.....	.....	2.0875
113	5.9176	.....	(.2051)	.....	.....	5.7125
130	(38.7496)	.....	.....	(2.2140)	(.7664)	(41.7300)
254	(29.4581)	.....	.....	.....	.....	(29.4581)
255	(2.7689)	.....	(.2885)	.....	.....	(3.0574)
300	<u>(1.6495)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.6495)</u>
Total	<u>(9.9551)</u>	<u>.0021</u>	<u>(.1000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(10.0530)</u>

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

*Charter School

<u>No. Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7491*</u>	<u>Total</u>
101 Basic K-3	15.6303	.....	15.6303
102 Basic 4-8	18.9064	.....	18.9064
103 Basic 9-12	14.4377	.3750	14.8127
111 Grades K-3 with ESE Services	9.0676	.....	9.0676
112 Grades 4-8 with ESE Services	2.0875	.....	2.0875
113 Grades 9-12 with ESE Services	5.7125	.....	5.7125
130 ESOL	(41.7300)	(.3750)	(42.1050)
254 ESE Support Level 4	(29.4581)	.....	(29.4581)
255ESE Support Level 5	(3.0574)	.....	(3.0574)
300 Career Education 9-12	<u>(1.6495)</u>	.....	<u>(1.6495)</u>
Total	<u>(10.0530)</u>	<u>.0000</u>	<u>(10.0530)</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

Pinellas County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification 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 2017-18* issued by the DOE. 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 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Districtwide - Attendance Procedures

1. [Ref. 68105/103103/134103/180104/181108/323102/342106/392103/435103/449101/459104/715103/728101/749102] Our review of the District's compliance with attendance procedures disclosed exceptions involving 14 schools. Thirteen of the 25 schools in our test did not consistently retain documentation (i.e., source records prepared by the substitute teacher in the classroom) when attendance was not recorded in the Focus attendance software by the teacher of record. In addition, the records were not consistently in the format designated by the procedures, signed and dated by the preparer, and attendance was not consistently recorded during the scheduled time of the class periods. We also noted that 6 of the 13 schools and 1 other school did not consistently retain dated sign-in logs to support the tardy entries made in Focus by office personnel and did not consistently retain sign-out logs. Since we were able to determine that each of our test students was recorded in attendance at least 1 day of the reporting survey periods, except as noted in Finding Nos. 26 (Ref. 134101), 28 (Ref. 180101), 29 (Ref. 180102), 38 (Ref. 181106), 54 (Ref. 392101), and 64 (Ref. 459103), we present this disclosure finding with no proposed adjustment.

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Findings

Bardmoor Elementary School (#0131)

2. [Ref. 13101] School records did not demonstrate that the parents of four ELL students were notified of the ELL Committee meeting to consider their children’s continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	1.6776	
102 Basic 4-8	1.6643	
130 ESOL	<u>(3.3419)</u>	.0000

3. [Ref. 13170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE and Elementary Education but taught classes that also required an ASD Endorsement. In addition, we noted that the parents of the students were not notified of the teacher’s out-of-field status. We also noted that the teacher was assigned to teach classes composed of ASD students out of field during the 2015-16 and 2016-17 school years and, therefore, was required to complete 12 semester hours of college credit (6 hours for each year) or its equivalent toward obtaining the endorsement but did not. Consequently, the teacher should not have been appointed to continue to teach classes to ASD students out of field. We propose the following adjustment:

101 Basic K-3	.0485	
102 Basic 4-8	.0194	
254 ESE Support Level 4	<u>(.0679)</u>	<u>.0000</u>
		<u>.0000</u>

Paul B. Stephens ESE Center (#0681)

4. [Ref. 68101] School records did not demonstrate that all required personnel had participated in the annual IEP meeting for one ESE student. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(.5002)	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

5. [Ref. 68102] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5002)	
255 ESE Support Level 5	<u>.0002</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Paul B. Stephens ESE Center (#0681) (Continued)

6. [Ref. 68103] The *Matrix of Services* forms for three ESE students were either not reviewed (two students) or did not include the services to be provided at school (one student) when the students' IEPs were reviewed and updated. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.3402	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.8402)</u>	.0000

7. [Ref. 68104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

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

8. [Ref. 68170] One teacher who was hired with a temporary certificate did not complete the General Knowledge requirements within 1 calendar year from the date of employment in accordance with Section 1012.56(7), Florida Statutes. Consequently, the teacher was not eligible to teach under the temporary certificate for the 2017-18 school year. We propose the following adjustment:

101 Basic K-3	.4676	
102 Basic 4-8	1.2780	
103 Basic 9-12	2.8771	
254 ESE Support Level 4	(3.8534)	
255 ESE Support Level 5	<u>(.7693)</u>	.0000
		<u>.0000</u>

Curlew Creek Elementary School (#0851)

9. [Ref. 85101] School records did not evidence that two ESE students had valid EPs. The file for one student did not contain an EP covering the October 2017 reporting survey period and the EP for the other student did not include a signature page. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.4997	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	<u>(.4997)</u>	.0000

Findings

Curlew Creek Elementary School (#0851) (Continued)

10. [Ref. 85102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

11. [Ref. 85103] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed and updated when each student’s new IEPs were prepared. We propose the following adjustment:

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

12. [Ref. 85104] The *Matrix of Services* (Matrix) form for one ESE student reported in Program No. 255 (ESE Support Level 5) did not accurately reflect the services supported by the student’s IEP. The student’s Matrix form incorrectly included one additional point in Domain B - Social or Emotional Behavior, for which the student was not eligible. Consequently, the rating totaled 21 points and the student should have been reported in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

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

Dixie M. Hollins High School (#1031)

13. [Ref. 103101] ELL Committees were not convened for two ELL students within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.1455	
130 ESOL	<u>(1.1455)</u>	.0000

14. [Ref. 103102] The English language proficiency of one ELL student was not assessed by October 13 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the student’s parents were not timely notified of the ELL Committee meeting. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Dixie M. Hollins High School (#1031) (Continued)

103 Basic 9-12	.8275	
130 ESOL	<u>(.8275)</u>	.0000

15. [Ref. 103170] 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:

103 Basic 9-12	.1154	
130 ESOL	<u>(.1154)</u>	<u>.0000</u>
		<u>.0000</u>

Dunedin Elementary School (#1071)

16. [Ref. 107101] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed and updated when the students’ new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0142	
254 ESE Support Level 4	<u>(1.0142)</u>	<u>.0000</u>
		<u>.0000</u>

Dunedin High School (#1081)

17. [Ref. 108101] School staff utilized the District’s Focus software, a computerized Web-based system for student scheduling and attendance record keeping. Our examination of the School’s student information and attendance record keeping procedures disclosed that procedures were not in place to ensure that student attendance records were complete, accurate, and maintained in auditable format, contrary to SBE Rules 6A-1.044 and 6A-1.0453, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*.

Our review of the student information and attendance records recorded in Focus, the Attendance Verification Reports, substitute teachers’ attendance rosters, and other documentation related to student enrollment and attendance records disclosed one or more instances of the following:

Findings

Dunedin High School (#1081) (Continued)

- a. Students' withdrawal dates were incorrectly recorded in Focus, or adjustments were not made to the reported FTE when students were later determined to be ineligible.
- b. Attendance documentation (i.e., source records prepared by a substitute in the classroom) was not sufficient to identify the students that were present in class when attendance was not recorded in Focus by the teacher of record.
- c. Students who were marked absent on attendance documentation were incorrectly recorded in Focus as present.
- d. Documentation was not retained to support attendance for students who were marked as in attendance at a school function or exams.
- e. The teacher of record recorded student attendance for a specific class period in Focus prior to the scheduled start time of that period.
- f. The attendance of students marked present for only random periods during the day was not always supported by the sign-in and sign-out logs.
- g. Attendance was not always timely recorded in Focus.

Despite the issues noted above, District personnel provided us the ability to review the *Attendance Transaction Tracking* report (audit trail) generated from Focus, which indicates when and by whom student attendance records were recorded or changed and was the underlying data to support student attendance activity. Of those students whose attendance or enrollment appeared questionable, we were able to validate that there was at least 1 day during the October 2017 reporting survey period in which the teacher recorded attendance activity to support our test students' eligibility with the exception of eight students (three students were in our ESOL test). For those eight students, we were unable to validate the student's attendance; consequently, the eight students were not eligible for FEFP funding.

In addition, for the three students in our ESOL test, the students' *ELL Student Plans* were not available at the time of our examination and could not be subsequently located (two students) or School records did not demonstrate that the parents were timely notified of the student's ESOL placement (one student).

We propose the following adjustment:

103 Basic 9-12	(2.0006)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.9282)	
300 Career Education 9-12	<u>(.2856)</u>	(3.7144)

Findings

Dunedin High School (#1081) (Continued)

18. [Ref. 108102] School records did not demonstrate that the parents of five ELL students reported in the ESOL program were notified of the students' ESOL placements prior to the October 2017 and February 2018 reporting survey periods. In addition, the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	3.1416	
130 ESOL	<u>(3.1416)</u>	.0000

19. [Ref. 108103] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.1424	
130 ESOL	<u>(1.1424)</u>	.0000

20. [Ref. 108104] School records did not demonstrate that the parents of one ELL student were notified of the ELL Committee meeting to consider their child's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000

21. [Ref. 108105] School records did not demonstrate that one student was eligible to be reported in the ESOL Program. The student was assessed as English language proficient in all three areas of the Comprehensive English Language Learning Assessment test and an ELL committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3385	
130 ESOL	<u>(.3385)</u>	.0000

22. [Ref. 108106] School records did not demonstrate that the *Matrix of Services* forms for three ESE students were reviewed and updated when each student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.9996	
254 ESE Support Level 4	<u>(1.9996)</u>	.0000

Findings

Dunedin High School (#1081) (Continued)

23. [Ref. 108107] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

24. [Ref. 108108] The course schedules for three ESE students incorrectly included a portion of the students' instructional time in Program No. 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

103 Basic 9-12	(.5278)	
113 Grades 9-12 with ESE Services	<u>.5278</u>	.0000

25. [Ref. 108109] We noted the following for five Career Education 9-12 students who participated in OJT during the October 2017 or February 2018 reporting survey periods:

- a. The timecard for one student was not signed by the student's employer and School records did not evidence that the employer verified the hours worked.
- b. The timecard for one student indicated that the student was unemployed and School records did not evidence that the student was otherwise engaged in a job search.
- c. The timecards for three students were not available at the time of our examination and could not be subsequently located.

We propose the following adjustment:

300 Career Education 9-12	<u>(.7377)</u>	<u>(.7377)</u>
		<u>(4.4521)</u>

Frontier Elementary School (#1341)

26. [Ref. 134101] School records demonstrated that two Basic students (one student was in our Basic test) reported in the October 2017 reporting survey period were withdrawn prior to the reporting survey period. Consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Frontier Elementary School (#1341) (Continued)

101 Basic K-3	(.0806)	
102 Basic 4-8	(.5000)	
130 ESOL	<u>(.4194)</u>	(1.0000)

27. [Ref. 134102] School records did not demonstrate that the parents of two ELL students were notified of the ELL Committee meeting to consider their children’s continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	1.6776	
130 ESOL	<u>(1.6776)</u>	<u>.0000</u>
		<u>(1.0000)</u>

Calvin A. Hunsinger School (#1801)

28. [Ref. 180101] One ESE student was incorrectly recorded in membership at the School. The student was withdrawn from the Juvenile Detention Center on October 10, 2017, and was automatically re-enrolled at the School on October 11, 2017; however, the student did not re-enter the School until October 16, 2017, which was after the October 2017 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5263	
254 ESE Support Level 4	<u>(.5263)</u>	.0000

29. [Ref. 180102] One adult ESE student was incorrectly reported for 1,700 CMW of instruction (reported for .5000 FTE, as recalibrated, for both the October 2017 and February 2018 reporting survey periods). The student was employed as a maintenance worker for the District and the student’s IEP indicated only support services from the Extended Transition Program teacher during 7th period (12:17 p.m. to 1:05 p.m.), or 150 CMW. We were able to validate that the student received 150 CMW during the October 2017 reporting survey period but School records did not demonstrate that the student was on campus for any other instructional time in the October 2017 reporting survey period or for any instructional time in the February 2018 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.9500)</u>	(.9500)
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Findings

Calvin A. Hunsinger School (#1801) (Continued)

30. [Ref. 180103] School records did not demonstrate that *Matrix of Services* forms for two students were properly and timely reviewed when the students' IEPs were reviewed and updated. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

31. [Ref. 180170] The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Reading. The teacher was assigned to teach Reading out of field in a prior school year (2012-13); therefore, the teacher was required to earn 6 semester hours of college credit or its equivalent toward that certification but did not. Consequently, the teacher should not have been appointed to continue to teach Reading out of field. We propose the following adjustment:

102 Basic 4-8	.6173	
254 ESE Support Level 4	<u>(.6173)</u>	.0000
		<u>(.9500)</u>

High Point Elementary School (#1811)

32. [Ref. 181107] The course schedules for students in Grades 4 and 5 were incorrectly reported. The daily instructional schedule supported 1,700 CMW and met the minimum reporting of CMW; however, the students' course schedules were not reported in accordance with the School's daily instructional schedule. We noted varying differences ranging from 1 CMW to 250 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's daily instructional schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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33. [Ref. 181101] School records did not demonstrate that the parents of 15 ELL students were notified of the ELL Committee meetings to consider their children's continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

High Point Elementary School (#1811) (Continued)

101 Basic K-3	6.4103	
102 Basic 4-8	5.6801	
130 ESOL	<u>(12.0904)</u>	.0000

34. [Ref. 181102] School records did not demonstrate that the parents of one ELL student were properly notified of their child’s ESOL placement. The notification did not indicate the student’s name and was not dated; consequently, we were unable to determine the validity of the notification or when the notification was prepared. We propose the following adjustment:

102 Basic 4-8	.4077	
130 ESOL	<u>(.4077)</u>	.0000

35. [Ref. 181103] An ELL Committee was not convened for one ELL student to consider the student’s ESOL placement beyond 3 years from the student’s DEUSS. In addition, the student’s *Home Language Survey* form (completed on April 1, 2014), indicated “yes” responses to all three questions; however, the student was not assessed for ESOL placement until September 18, 2017. We propose the following adjustment:

101 Basic K-3	.8530	
130 ESOL	<u>(.8530)</u>	.0000

36. [Ref. 181104] School records did not evidence that valid *ELL Student Plans* were completed for two ELL students. In addition, the parental notification of each student’s ESOL placement was not timely (dated after the October 2017 reporting survey period). Further, one student was not assessed for English language proficiency within 20 school days of enrollment and the other student was enrolled using an out-of-state IEP and School records did not demonstrate that the student was evaluated for an ESE placement. We propose the following adjustment:

101 Basic K-3	.8529	
130 ESOL	<u>(.8529)</u>	.0000

37. [Ref. 181105] School records for one ESE student did not demonstrate that the *Matrix of Services* form was properly and timely reviewed when the IEP was reviewed and updated. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

Findings

High Point Elementary School (#1811) (Continued)

38. [Ref. 181106] School records demonstrated that one ELL Student transferred to another school in Florida before the October 2017 reporting survey period. Consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.0319)	
130 ESOL	(<u>.1849</u>)	(<u>.2168</u>)
		(<u>.2168</u>)

McMullen-Booth Elementary School (#2301)

39. [Ref. 230101] School records did not demonstrate that the *Matrix of Services* forms for five ESE students were reviewed and updated when each student’s revised IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.0000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(<u>3.5000</u>)	.0000

40. [Ref. 230102] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

41. [Ref. 230103] The *Matrix of Services* (Matrix) form for one ESE student was prepared on a Matrix form version that was not available at the time the Matrix form was dated as completed. Consequently, we were unable to determine the validity of the Matrix form and whether it was prepared timely (i.e., prior to the reporting survey periods). We propose the following adjustment:

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

42. [Ref. 230104] An ELL Committee was not convened to consider the continued ESOL placement for one ELL student who scored English language proficient on the Spring 2017 Assessing Comprehension and Communication in English Language Learners for ELLs and did not have a Florida Standards Assessment in English Language Arts score on file. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

McMullen-Booth Elementary School (#2301) (Continued)

102 Basic 4-8	.8280	
130 ESOL	<u>(.8280)</u>	.0000
		<u>.0000</u>

Richard L. Sanders School (#3231)

43. [Ref. 323101] The *Matrix of Services* (Matrix) form for one ESE student that was used for review expired before the reporting survey period and a new Matrix form was not prepared. We propose the following adjustment:

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

44. [Ref. 323170] 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 courses that also required a Reading Endorsement. We propose the following adjustment:

102 Basic 4-8	1.3097	
103 Basic 9-12	.8571	
254 ESE Support Level 4	<u>(2.1668)</u>	.0000

45. [Ref. 323171] One teacher was not properly certified. Specifically, the teacher was certified in ESE but taught courses that also required Middle Grades certification in Language Arts, Math, and Social Science. The teacher held Middle Grades Integrated Curriculum certification; however, the teacher was not eligible for the grandfathering provisions to continue teaching under this certification after June 30, 2012 (the teacher was not teaching continuously in those middle grades courses in the years after the 2011-12 school year). In addition, since the teacher was assigned to teach several middle grades and high school-level general education course subjects out of field in a prior year (2016-17), the teacher was required to earn 6 semester hours of college credit or its equivalent toward those various certifications but did not. Consequently, the teacher was not eligible to continue to teach out of field. We propose the following adjustment:

102 Basic 4-8	1.8722	
254 ESE Support Level 4	<u>(1.8722)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pinellas Park High School (#3421)

46. [Ref. 342170] One teacher taught Language Arts to classes that included an ELL student but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. Since the student was cited in Finding No. 51 (Ref. 342105), we present this disclosure finding with no proposed adjustment.

.0000

47. [Ref. 342101] The *Matrix of Services* forms for two ESE students were not reviewed and updated when each student’s IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5002	
254 ESE Support Level 4	<u>(1.5002)</u>	.0000

48. [Ref. 342102] Our review of the records for five Career Education 9-12 students who participated in OJT disclosed that three students did not submit timecards to document their work hours and more work hours were reported than were supported by two students’ timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.3711)</u>	(.3711)
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49. [Ref. 342103] School records did not demonstrate that the parents of seven ELL students were notified timely (i.e., prior to the February 2018 reporting survey period) of their children’s ESOL placements. In addition, incorrect DEUSS dates were recorded for two students and an ELL Committee was not convened for one student who was beyond 3 years from the student’s DEUSS, which was required for continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	3.1423	
130 ESOL	<u>(3.1423)</u>	.0000

50. [Ref. 342104] An ELL Committee was not convened for one ELL student by October 13 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, an incorrect DEUSS was recorded for the student. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pinellas Park High School (#3421) (Continued)

51. [Ref. 342105] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. In addition, an incorrect DEUSS was recorded for the student. We propose the following adjustment:

103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

52. [Ref. 342171] One teacher taught Language Arts to classes that included an ELL student but had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0714	
130 ESOL	<u>(.0714)</u>	.0000

53. [Ref. 342172] The parents of the students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000
		<u>(.3711)</u>

Seminole High School (#3921)

54. [Ref. 392101] Our review of the OJT records for seven Career Education 9-12 students who participated in OJT disclosed the following: four students did not submit timecards to document their work hours and School records did not demonstrate that one of the students was in attendance during the October 2017 reporting survey period; more work hours were reported than were supported by two students’ timecards; and the timecard for one student was modified and the changes were not initialed and dated as verified by the employer. We propose the following adjustment:

103 Basic 9-12	(.1266)	
300 Career Education 9-12	<u>(.6927)</u>	(.8193)

55. [Ref. 392102] An ELL Committee was not convened for one ELL student by October 13 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Seminole High School (#3921) (Continued)

103 Basic 9-12	.5784	
130 ESOL	<u>(.5784)</u>	<u>.0000</u>
		<u>(.8193)</u>

Skycrest Elementary School (#4121)

56. [Ref. 412101] An ELL Committee was not convened for one ELL student to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8282	
130 ESOL	<u>(.8282)</u>	<u>.0000</u>

57. [Ref. 412102] School records did not demonstrate that the parents of one ELL student were notified of the ELL Committee meeting to consider their child’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4015	
130 ESOL	<u>(.4015)</u>	<u>.0000</u>
		<u>.0000</u>

Skyview Elementary School (#4171)

58. [Ref. 417101] An ELL Committee was not convened for one ELL student by October 13 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8388	
130 ESOL	<u>(.8388)</u>	<u>.0000</u>

59. [Ref. 417102] An ELL Committee was not convened for one ELL student to consider the student’s ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8388	
130 ESOL	<u>(.8388)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Marjorie Kinnan Rawlings Elementary School (#4351)

60. [Ref. 435101] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4193	
102 Basic 4-8	.4192	
130 ESOL	<u>(.8385)</u>	.0000

61. [Ref. 435102] One student was incorrectly reported in the ESOL program due to a coding error from the student's prior enrollment. Upon re-enrollment, the student's *Home Language Survey* form indicated "yes" to only question a and the student was not currently placed nor previously placed in the ESOL program, pending testing. Subsequently, the student was determined ineligible for ESOL placement based on the result of that testing. We propose the following adjustment:

101 Basic K-3	.4194	
130 ESOL	<u>(.4194)</u>	<u>.0000</u>
		<u>.0000</u>

New Heights Elementary School (#4591)

62. [Ref. 459101] Our review of School records for five ESE students reported in the October 2017 or February 2018 reporting survey periods disclosed the following:

- a. The *Matrix of Services* (Matrix) forms for four students were not available at the time of our examination and could not be subsequently located. In addition, one of the four students in the February 2018 reporting survey period was not reported in accordance with the student's Matrix form.
- b. School records did not demonstrate that the Matrix form for one student was reviewed when the student's IEP was prepared.

We propose the following adjustment:

111 Grades K-3 with ESE Services	3.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(3.5001)	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

63. [Ref. 459102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

New Heights Elementary School (#4591) (Continued)

111 Grades K-3 with ESE Services	(.5001)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

64. [Ref. 459103] Two students (one student was in our ESOL test and one student was in our ESE Support Levels 4 and 5 test) were not in membership during the October 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.0736)	
130 ESOL	(.4264)	
254 ESE Support Level 4	<u>(.5000)</u>	<u>(1.0000)</u>
		<u>(1.0000)</u>

Pinellas Virtual Franchise (#7004)

65. [Ref. 700401] Due to a rounding error, the FTE reported by course for seven virtual education students (four students were in our Basic test and three students were in our Basic with ESE Services test) was understated. We propose the following adjustment:

102 Basic 4-8	.0008	
103 Basic 9-12	.0005	
112 Grades 4-8 with ESE Services	.0008	
113 Grades 9-12 with ESE Services	<u>.0004</u>	.0025

66. [Ref. 700402] Seventeen virtual education students (5 students were in our Basic test and 12 students were in our Basic with ESE Services test) were incorrectly reported for one virtual course that was not timely completed. In addition, the EPs for three of the students did not support their reporting in a Basic with ESE Services Program. We propose the following adjustment:

102 Basic 4-8	(.0060)	
103 Basic 9-12	(.1514)	
112 Grades 4-8 with ESE Services	(.9708)	
113 Grades 9-12 with ESE Services	<u>(.0767)</u>	(1.2049)

67. [Ref. 700403] One virtual education student in our Basic test was incorrectly reported for a vocational course in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	(.0670)	
300 Career Education 9-12	<u>.0670</u>	.0000

Findings

Pinellas Virtual Franchise (#7004) (Continued)

68. [Ref. 700404] One virtual education student in our Basic test was inadvertently not reported for one course that was successfully and timely completed. We propose the following adjustment:

103 Basic 9-12	<u>.0558</u>	.0558
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69. [Ref. 700405] The course schedule for one virtual education student in our Basic with ESE Services test was incorrectly reported for two courses in Program No. 113 (Grades 9-12 with ESE Services). The student’s IEP was applicable only to services in the Hospital and Homebound Program; consequently, the courses should have been reported in Program No 103 (Basic 9-12). In addition, due to a rounding error on the FTE reported, the student’s total FTE was understated. We propose the following adjustment:

103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	<u>(.0833)</u>	.0001

70. [Ref. 700470] One virtual program teacher was not properly certified and was not approved by the School Board to teach out of field in Public Service until December 5, 2017, and the parents of the students were not notified of the teacher’s out-of-field status until October 27, 2017, both of which occurred after the October 2017 reporting survey period. We also noted that the teacher was appointed to teach a course requiring a District-issued certificate based on prior work experience and District records did not evidence how the teacher would meet the requirements to be designated in field. We propose the following adjustment:

103 Basic 9-12	.2151	
300 Career Education 9-12	<u>(.2151)</u>	.0000
		<u>(1.1465)</u>

Pinellas Virtual Instruction (Course Offerings) (#7006)

71. [Ref. 700601] Due to a rounding error on the FTE reported by course for four virtual education students (three students were in our Basic test and one student was in our Basic with ESE Services test), each student’s total FTE was understated. We propose the following adjustment:

102 Basic 4-8	.0001	
103 Basic 9-12	.0004	
112 Grades 4-8 with ESE Services	<u>.0002</u>	.0007

Findings

Pinellas Virtual Instruction (Course Offerings) (#7006) (Continued)

72. [Ref. 700602] Four virtual education students in our Basic test were incorrectly reported for a vocational course in a Basic Program. We propose the following adjustment:

103 Basic 9-12	(.5857)	
300 Career Education 9-12	<u>.5857</u>	<u>.0000</u>
		<u>.0007</u>

Pinellas Virtual K-12 (#7023)

73. [Ref. 702301] Due to a rounding error on the FTE reported by course for four virtual education students (three students were in our Basic test and one student was in our Basic with ESE Services test) each student’s total FTE was understated. In addition, the EP for one ESE student did not designate any ESE services and School records did not demonstrate that all required personnel participated in the EP meeting. We propose the following adjustment:

101 Basic K-3	.0004	
102 Basic 4-8	.9180	
112 Grades 4-8 with ESE Services	<u>(.9163)</u>	<u>.0021</u>
		<u>.0021</u>

Hospital and Homebound Program (#7081)

74. [Ref. 708101] School records did not demonstrate that two ESE students (one student was in our test) residing at the residential facility Sabal Palms Health Care Center were Florida residents. Section 1003.57, Florida Statutes, prohibits nonresident ESE students with disabilities who reside in a residential facility and receive special education or ESE services from being reported for FTE funding through the FEEP. Section 1003.57(2)(a), Florida Statutes, defines a student as a resident of the state in which the student’s parent is a resident. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1000)</u>	<u>(.1000)</u>
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75. [Ref. 708102] The file for one ESE student who was enrolled in the Hospital and Homebound Program contained two conflicting *Medical Referral Forms*. Consequently, we were unable to determine which *Medical Referral Form* was valid. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hospital and Homebound Program (#7081) (Continued)

111 Grades K-3 with ESE Services	.0534	
255 ESE Support Level 5	<u>(.0534)</u>	.0000

76. [Ref. 708103] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	.0000

77. [Ref. 708104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1068	
255 ESE Support Level 5	<u>(.1068)</u>	.0000

78. [Ref. 708105] 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	(.0317)	
255 ESE Support Level 5	<u>.0317</u>	.0000

79. [Ref. 708106] One ESE student was incorrectly reported in the Hospital and Homebound Program. The *Medical Referral Form* indicated an expected termination date for homebound services of January 29, 2018, and the placement was not extended by a qualifying physician. Consequently, the student should not have been reported in the Hospital and Homebound Program. We propose the following adjustment:

103 Basic 9-12	.2334	
113 Grades 9-12 with ESE Services	<u>(.2334)</u>	.0000
		<u>(.1000)</u>

Athenian Academy (#7151) Charter School

80. [Ref. 715101] The parental notification of one ELL student's ESOL placement was not available and could not be located at the time of our examination. We propose the following adjustment:

102 Basic 4-8	.7601	
130 ESOL	<u>(.7601)</u>	.0000

Findings

Athenian Academy (#7151) Charter School (Continued)

81. [Ref. 715102] An ELL Committee was not convened for one ELL student by October 13 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the student’s DEUSS was incorrectly reflected as the District’s enrollment date. We propose the following adjustment:

101 Basic K-3	.7601	
130 ESOL	<u>(.7601)</u>	.0000

82. [Ref. 715170] One teacher was not properly certified and was not eligible to be approved by the Charter School Board to teach out of field. The teacher was certified in English but taught courses that also required a Reading Endorsement and since the teacher was assigned to teach Reading out of field in prior years (starting in 2009-10), the teacher was required to complete 300 in-service points or its equivalent toward that certification but did not. Consequently, the teacher should not have been appointed to continue teaching Reading out of field. We propose the following adjustment:

102 Basic 4-8	.4416	
130 ESOL	<u>(.4416)</u>	.0000

83. [Ref. 715171] One teacher was not properly certified and was not approved by the Charter School Board to teach Social Science out of field. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0722	
130 ESOL	<u>(.0722)</u>	.0000

84. [Ref. 715172] 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:

102 Basic 4-8	.0600	
130 ESOL	<u>(.0600)</u>	.0000

85. [Ref. 715173] One teacher taught Language Arts to classes that included ELL students but had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We also noted that the parents of the students were not notified of the teacher’s out-of-field
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Athenian Academy (#7151) Charter School (Continued)

status. In addition, since the teacher was assigned to teach Biology and Earth Space Science out of field in a prior year (2010-11), the teacher was required to earn 6 semester hours of college credit or its equivalent toward those certifications but did not. Consequently, the teacher should not have been appointed to teach ESOL out of field. We propose the following adjustment:

102 Basic 4-8	.1200	
130 ESOL	<u>(.1200)</u>	<u>.0000</u>
		<u>.0000</u>

Plato Academy Palm Harbor Charter School (#7281)

86. [Ref. 728102] An ELL Committee was not convened and the English language proficiency was not assessed within 30 days of the student’s DEUSS anniversary date to consider one student’s ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.7664	
130 ESOL	<u>(.7664)</u>	<u>.0000</u>
		<u>.0000</u>

MYcroSchool Pinellas (#7491) Charter School

87. [Ref. 749101] An ELL Committee was not convened for one ELL student 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 propose the following adjustment:

103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	<u>.0000</u>

88. [Ref. 749170] The certification for one teacher expired prior to the 2017-18 school year and the teacher was not otherwise eligible to teach. We propose the following adjustment:

103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(10.0530)**

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) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and in the correct FEFP program; (2) only students who are enrolled and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed, or have clearly documented job search records, and such records are retained in readily accessible files; (4) students' EPs or IEPs document the services to be provided and the participation of all required participants and are retained in readily accessible files; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed; (6) *Matrix of Services* forms evidence that they are reviewed and updated as necessary when students' IEPs are reviewed and updated, and retained in readily accessible files; (7) current *Physicians' Statements* are on file and clearly document the recommended services to support Hospital and Homebound Program placements and FEFP reporting, and students in residential facilities meet Florida residency requirements; (8) the correct amount of FTE for successful virtual course completion is reported for semester courses; (9) only virtual education courses that are timely completed are reported for FEFP funding and such completion is supported by readily accessible and accurate documentation; (10) ELL student files contain proper documentation to support that *ELL Student Plans* are timely prepared, and that parents are timely notified of their children's ESOL placements; (11) accurate DEUSS dates are obtained for all enrolling students and assessments and ESOL Program continuation decisions by ELL committees are timely and properly documented; (12) documentation is on file to support that parents are timely notified of their children's ELL Committee meetings; (13) students are not reported in the ESOL Program beyond the 6 years allowed for State funding of ESOL; (14) 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; (15) parents are timely notified when their children are assigned to teachers teaching out of field; (16) out-of-field teachers earn the college credits required by SBE Rule 6A-1.0503, FAC, and their training timelines; (17) teachers earn the required in-service points in ESOL strategies required by SBE Rules 6A-6.0907 and 6A-1.0503, FAC, and their in-service training timelines; and (18) teachers who are issued temporary certificates timely pass the General Knowledge test pursuant to Section 1012.56(7), Florida Statutes.

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 including teacher certification 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*

FTE General Instructions 2017-18

Attendance

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

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

FTE General Instructions 2017-18

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 2017-18

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-6.0331, 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 (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated 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-4.0021, FAC, *Florida Teacher Certification Examinations*

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 K-12 Virtual Instruction*

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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 133 schools other than charter schools, 17 charter schools, 4 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$233.8 million was provided through the FEFP to the District for the District-reported 99,917.45 unweighted FTE as recalibrated, which included 6,062.78 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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE 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 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

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, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

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

Chapter 1003, Florida Statutes, *Public K-12 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*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. 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 including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Attendance Procedures	1
1. Bardmoor Elementary School	2 and 3
2. Paul B. Stephens ESE Center	4 through 8
3. Curlew Creek Elementary School	9 through 12
4. Dixie M. Hollins High School	13 through 15
5. Dunedin Elementary School	16
6. Dunedin High School	17 through 25
7. Frontier Elementary School	26 and 27
8. Calvin A. Hunsinger School	28 through 31
9. High Point Elementary School	32 through 38
10. McMullen-Booth Elementary School	39 through 42
11. Richard L. Sanders School	43 through 45
12. Pinellas Park High School	46 through 53
13. Seminole High School	54 and 55
14. Skycrest Elementary School	56 and 57
15. Skyview Elementary School	58 and 59
16. Marjorie Kinnan Rawlings Elementary School	60 and 61
17. Tarpon Springs Elementary School	NA
18. New Heights Elementary School	62 through 64
19. Pinellas Virtual Franchise	65 through 70
20. Pinellas Virtual Instruction (Course Offerings)	71 and 72
21. Pinellas Virtual K-12	73
22. Hospital and Homebound Program	74 through 79
23. Athenian Academy*	80 through 85
24. Plato Academy Palm Harbor Charter School*	86
25. MYcroSchool Pinellas*	87 and 88

* 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, 2018. 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 *FTE General Instructions 2017-18 (Appendix F)* 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.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Pinellas County District School Board complied, in all material respects, 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, 2018.

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 weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the 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 students' reported ridership classification or eligibility for State transportation funding. 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

⁶ 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.

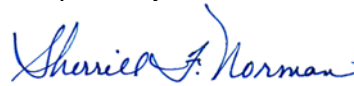
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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
October 24, 2019

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 classified as a student with a disability under the IDEA, 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 DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (992) 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 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (52,253) consisted of the total number of funded 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 Funded Students Transported</u>
Teenage Parents and Infants	88
Hazardous Walking	1,219
IDEA – PK through Grade 12, Weighted	4,412
All Other FEFP Eligible Students	<u>46,534</u>
Total	<u>52,253</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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 122 of 540 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 4, 5, 6, 7, 8, 9, 10, 11, and 12 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was understated.	7	-	-
Our tests included 540 of the 52,253 students reported as being transported by the District.	-	122	(78)
In conjunction with our general tests of student transportation we identified certain issues related to 590 additional students.	-	<u>590</u>	<u>(483)</u>
Total	<u>7</u>	<u>712</u>	<u>(561)</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 DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Pinellas County District School Board (District) 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 *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 2017 reporting survey periods and the February and June 2018 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 (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our review disclosed that the District did not always clearly account for buses running several routes. In determining the number of buses in operation, we were not always able to clearly identify the unique buses or the routes that pertained to those buses. Despite the above-noted issues, we determined that the number of buses in operation appeared to be underreported by seven buses (one bus in the July 2017 reporting survey period, five buses in the October 2017 reporting survey period, and one bus in the June 2018 reporting survey period).

We noted a similar finding in our previous examination (see Report No. 2018-009). We propose the following adjustments:

July 2017 Survey

Number of Buses in Operation	1
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October 2017 Survey

Number of Buses in Operation	5
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**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2018 Survey

Number of Buses in Operation	<u>1</u>	
	<u>7</u>	0

2. [Ref. 53] The number of DIT were incorrectly reported for 18 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 2017 Survey

90 Days in Term

All Other FEFP Eligible Students		2
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82 Days in Term

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

78 Days in Term

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

60 Days in Term

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

46 Days in Term

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

45 Days in Term

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

18 Days in Term

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

16 Days in Term

IDEA - PK through Grade 12, Weighted		3
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15 Days in Term

IDEA - PK through Grade 12, Weighted		(3)
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February 2018 Survey

90 Days in Term

Teenage Parents and Infants		1
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IDEA - PK through Grade 12, Weighted		(2)
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All Other FEFP Eligible Students		4
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<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>82 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
<u>78 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>60 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	1	
<u>59 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
<u>44 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	(1)	
<u>43 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
<u>32 Days in Term</u>		
Teenage Parents and Infants	(1)	
<u>15 Days in Term</u>		
All Other FEFP Eligible Students	(1)	0

3. [Ref. 54] Our general tests disclosed that 18 PK students were incorrectly reported in the Hazardous Walking ridership category. We determined that 15 students were eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category and 3 students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

<u>90 Days in Term</u>		
Hazardous Walking	(8)	
IDEA - PK through Grade 12, Weighted	6	
All Other FEFP Eligible Students	2	

February 2018 Survey

<u>90 Days in Term</u>		
Hazardous Walking	(10)	
IDEA - PK through Grade 12, Weighted	9	
All Other FEFP Eligible Students	<u>1</u>	0

**Students
Transported
Proposed Net
Adjustments**

Findings

4. [Ref. 55] Our general tests disclosed that 160 students (69 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the summer reporting survey periods as:

- a. 125 students were not IDEA students or their IEPs did not indicate a need for ESY services.
- b. 7 students' IEPs did not indicate a need for transportation services.
- c. 28 students' IEPs supported reporting in the IDEA - PK through Grade 12, Weighted ridership category.

We propose the following adjustments:

a. July 2017 Survey		
<u>11 Days in Term</u>		
All Other FEFP Eligible Students	(17)	
June 2018 Survey		
<u>15 Days in Term</u>		
All Other FEFP Eligible Students	<u>(108)</u>	(125)
b. July 2017 Survey		
<u>11 Days in Term</u>		
All Other FEFP Eligible Students	<u>(7)</u>	(7)
c. July 2017 Survey		
<u>11 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	15	
All Other FEFP Eligible Students	(15)	
June 2018 Survey		
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	13	
All Other FEFP Eligible Students	<u>(13)</u>	0

5. [Ref. 56] Our examination disclosed that two students (one student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. One student was enrolled in the Hospital Homebound Program and did not require transportation and one student had withdrawn from school prior to the reporting survey period. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:

February 2018 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(2)</u>	(2)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 57] Our examination disclosed that 144 students (1 student was in our test) were only reported as transported to or from programs that were funded by non-FEFP sources. In addition, we noted that several of the bus driver reports used to document student ridership for those programs did not clearly indicate which students were transported during the reporting survey periods or the days on which the students rode the bus and the reports were not signed by the bus drivers attesting to the reports' accuracy. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	(132)	

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	
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61 Days in Term

All Other FEFP Eligible Students	(3)	
----------------------------------	-----	--

44 Days in Term

All Other FEFP Eligible Students	(1)	(144)
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7. [Ref. 58] Our examination disclosed that 189 students (16 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The students' individual routes to school did not require the students to walk in a designated hazardous location and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(93)	
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February 2018 Survey

90 Days in Term

Hazardous Walking	(96)	(189)
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Findings

8. [Ref. 59] Our examination disclosed that 25 students (9 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(12)	
All Other FEFP Eligible Students	12	

February 2018 Survey

90 Days in Term

Hazardous Walking	(13)	
All Other FEFP Eligible Students	<u>13</u>	0

9. [Ref. 60] Our general tests disclosed that 75 students (5 students were in our test) were either not marked on the bus driver reports as riding the bus (70 students) or not listed on the bus driver reports (5 students). We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(14)	
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(48)	

15 Days in Term

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

February 2018 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
Hazardous Walking	(2)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(5)</u>	(75)

10. [Ref. 61] Our examination disclosed that the IEPs for six students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category during the summer reporting survey periods did not indicate a need for ESY services and the IEP for one student did not indicate a need for transportation as a related service. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

Findings

July 2017 Survey

11 Days in Term

IDEA - PK through Grade 12, Weighted (2)

June 2018 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted (4) (6)

11. [Ref. 62] Our examination disclosed that 86 students (14 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as:

- a. The IEPs for 28 students did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category.
- b. The IEPs for 28 students did not indicate a need for transportation as a related service.
- c. The files for 3 ESE students did not contain a valid IEP covering the reporting survey period.
- d. The IEPs for 27 students indicated the need for an aide on the bus; however, transportation records did not demonstrate that aides were assigned on the reported buses.

We determined that 79 of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category and 7 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

July 2017 Survey

11 Days in Term

IDEA - PK through Grade 12, Weighted (1)

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (54)
All Other FEFP Eligible Students 51

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (30)
All Other FEFP Eligible Students 28

June 2018 Survey

15 Days in Term

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

**Students
Transported
Proposed Net
Adjustments**

Findings

12. [Ref. 63] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student’s IEP indicated that the student met at least one of the five criteria required for IDEA-Weighted classification; therefore, the student should have been reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

February 2018 Survey

90 Days in Term

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

13. [Ref. 64] Our review of the documentation to support the ridership of students reported on general-purpose transportation (city buses) disclosed that District records did not demonstrate that six students (five students in the October 2017 reporting survey period and one student in the February 2018 reporting survey period) had been issued valid bus passes during the reporting survey periods. Consequently, we could not determine that the students were eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(5)	
----------------------------------	-----	--

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	<u>(6)</u>
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Proposed Net Adjustment

(561)

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 is accurately reported and clear documentation is retained to support that reporting, including the designation as a school bus or a general-purpose (city) bus; (2) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who provided the transportation attesting to the validity and correctness of the students' ridership; (3) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the reporting survey period are reported for State transportation funding; (4) only ESE students attending ESY programs as noted on the students' IEPs that also specify the need for transportation as a related service, or students attending a nonresidential DJJ program, are reported for State transportation funding during the summer reporting survey periods; (5) only students whose IEPs document that meet one of the five criteria required for weighted funding are reported in the IDEA – PK through Grade 12, Weighted ridership category; (6) students requiring an aide supporting their reporting in a weighted-category are not reported in that weighted category until verification that the students' assigned buses included an aide who was riding the bus; (7) only students meeting grade-level criteria who live less than 2 miles from their assigned school and walk in a designated hazardous walking location in order to attend school are reported in the Hazardous Walking ridership category; (8) students are reported in the correct ridership categories and for the correct number of DIT, in accordance with instructional calendars and are attending FEFP-approved programs and this documentation is retained in readily accessible files; and (9) documentation is on file to support that students reported on general-purpose (city) buses were issued valid bus passes during the reporting survey periods.

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 K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Pinellas County District School Board (District) 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 classified as a student with a disability under the IDEA, 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, 2018, the District received \$12.2 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 Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	64	536	40
October 2017	433	25,926	1,880
February 2018	428	25,154	1,553
June 2018	<u>67</u>	<u>637</u>	<u>6</u>
Totals	<u>992</u>	<u>52,253</u>	<u>3,479</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 K-12 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 DOE for the fiscal year ended June 30, 2018. 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."

October 24, 2019

Ms. Sherrill F. Norman, CPA
Auditor General, State of Florida
Claude Denson Pepper Building, Room 476A
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, 2018. The findings are grouped by program area and responses were prepared by program area supervisors, where appropriate.

District Wide:

The District accepts finding #1. The District has updated the FTE Handbook to reflect the recommended procedures which include restricting access to update prior day attendance to specific personnel and the proper documentation, monitoring, and retaining of all supporting documentation at each school. Each principal will monitor that the Teacher Completion report is generated every day and that someone at the school is designated the responsibility to follow-up with the teacher(s) who are identified on the report as having not taken attendance. These detailed procedures will be reinforced with all principals by the area superintendents with ongoing monitoring for compliance. Additionally, the District will reiterate to all Data Management Technicians (DMT) the importance of accurate attendance reporting at the semi-annual FTE general session meetings.

The District accepts findings #17, 26, and 64. The following corrective measures are being taken. Training for all personnel involved with inputting and monitoring enrollment data, as related to attendance, has been implemented to ensure accuracy.

Scheduling:

The District accepts findings #24, 29 and 32. The following corrective measures are being taken. The schools will utilize the Class Weekly Minutes Discrepancy Report to confirm student course schedules are reported in accordance with the school's daily instructional minutes and bell schedules. The FTE Office will monitor this process throughout the district, as well as, running a report to confirm that all postsecondary courses for dual enrolled students are reported with the correct FEFP code.

The District accepts finding #28. The following corrective measure is being taken. An automated report will be run after Date Certain and reviewed by the FTE Office for those students who were enrolled in Juvenile Detention Center (JDC) and another school during survey week. Each student on the report will be researched and corrected accordingly based on the DOE Automated Student Attendance Recordkeeping System Handbook.

ADMINISTRATION BUILDING
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Education for a Changing World www.pcsb.org

The District accepts findings #65, 66, 67, 68, 69, 71, and 72. The following corrective measures are being taken. The FTE Office will provide the Virtual administrator with the virtual school data by survey format so that the detail can be reviewed and confirmed for accuracy. This will ensure the proper reporting for Exceptional Basic Programs, as well as timely completion of courses. Additionally, TIS has updated the program code to reflect the correct reported FTE per virtual course, which has corrected the rounding errors going forward.

English for Speakers of Other Languages (ESOL) Programs:

The District accepts findings #2, 13, 14, 18, 19, 20, 21, 27, 33, 34, 35, 36, 38, 42, 49, 50, 51, 55, 56, 57, 58, 59, 60, 61, 80, 81, 86, and 87. The following corrective measures are being taken. The District will reiterate and emphasize ELL Committee procedures with teachers during the 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-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 ESOL 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 and will meet with the named schools monthly to go over these procedures. Monthly BlackBoard meetings will be held with opportunities to assist schools and provide guidance, and these meetings will be recorded for documentation purposes. With schools that had findings in this area, a spreadsheet will be created to monitor their completion of each task for each student.

The District ESOL staff 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. Face-to-face trainings and BlackBoard online meetings and recordings will be available to Charter schools as well.

Topics of each meeting (online or face-to-face) with ELL Committee Chairs and schools' ESOL staff will focus, but not be limited to, the following:

- Timely EL Committee meetings
- Timely English Language Proficiency assessment for Extension of Services beyond initial three years and timely initial eligibility assessment
- Parent Notification of EL Committee meeting
- Parent Notification of ESOL Placement
- Incorrect DEUSS date

ESOL Certification:

The District accepts findings #15, 46, 52 and 53. The following corrective measures are being taken. The credentialing staff will use the Student Information System (FOCUS) to identify teachers who are teaching out-of-field. An In/Out-of-Field Report is sent daily to the credentialing department. Prior to the school year, the credentialing staff will notify school principals of teachers assigned to their school who are identified on this report and will 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 the information that Category 1 teachers have three years to earn the ESOL endorsement. The certification database is used by the credentialing staff to monitor the ESOL compliance requirements for

continuing and newly hired teachers. The principal, school secretary, and DMT at each school will receive a report of all teachers at their school with the ESOL endorsement in addition to Category 1 teachers who require the endorsement. Credentialing staff will send Action Statements more often than the current practice of two times per year. The Human Resources Partners will support the staff and principals of teachers in need of meeting ESOL requirements. At the time of hire, teachers are provided with scheduled course offerings of ESOL endorsement trainings.

The District accepts findings #84 and 85. 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 the In/Out-of-Field Report in FOCUS, and how the District staff can assist the Charter school teachers with certification and compliance issues. The certification team is working and communicating with the district Charter school staff. Credentialing includes ESOL training information to Charter schools when providing the names of out-of-field teachers.

Non-ESOL Certification:

The District accepts findings #3, 31, 44, 45, and 70. The following corrective measures are being taken. Monitor the SIS/FOCUS report for out-of-field teachers. A daily In/Out-of-Field Report is sent daily to the credentialing department. Increased monitoring of In/Out-of-Field reports will increase from two times to four times per year. Once teachers are identified as Out of Field, a notice will immediately be sent to the teacher and principal, as well as notification for the Board agenda. For new hires, a period of contract agreement will be sent to the principal to assist with their support of the new hire in meeting compliance requirements, in addition to the action plan that requires signatures. The credentialing team will continue to notify out-of-field teachers with an action statement and out-of-field status letter more frequently than the current practice of two times per year.

The District accepts finding #8. The following corrective measures are being taken. The Period of Contract agreement has been updated to include the revised General Knowledge (GK) Test requirement during the teacher's temporary certification validity. A link of GK test preparation resources is provided on the certification webpage. The District's Professional Development department has scheduled test preparation for PCS teachers. In addition to the state correspondence to teachers with expiring temporary certificates, the certification team will send out reminders of an expiring temporary certificate. Teachers who have not met GK requirements (or otherwise) are non-renewed for an instructional position for the following year until requirements have been met and the upgraded professional certificate is issued.

The District accepts findings #82, 83, and 88. The following corrective measures are being taken. The FOCUS report noted above, can also be utilized by the Charter school staff. Prior to the start of 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 the In/Out of Field Report in FOCUS, and how the District staff can assist the Charter school teachers with certification and compliance issues. The names of charter teachers requiring the reading endorsement will be sent to the reading department. The reading department will then provide the teachers/principals with scheduled trainings.

Exceptional Student Education (ESE) Programs:

The District accepts findings #74, 75, and 79. The following corrective measures are being taken. The Hospital Homebound administrator will ensure that staff receive updated training on standards for the required medical documentation submitted for students. The Hospital Homebound administrator will verify that documentation is up to date for all students on a quarterly basis. A meeting has been held with the Sabal Palms administrator and staff to review and reinforce procedures for out-of-state students to ensure proper reporting.

The District accepts findings #4, 9, and 73. The following corrective measures are being taken. Professional development will be provided to address the processes and requirements for maintaining appropriate documentation of ESE records, to include IEP signature sheets, copies of prior written notice and IEPs/EPs. Training specific to IEPs will be provided to address requirements for attendance at team meetings, to include ensuring signatures are obtained while at the meeting. Folders will be randomly reviewed using a District-developed checklist. Feedback and coaching will be provided to teachers specific to review findings.

The District accepts findings #5, 6, 7, 10, 11, 12, 16, 22, 23, 30, 37, 39, 40, 41, 43, 47, 62, 63, 76, 77, and 78. The following corrective measures are being taken. District ESE reports will be run monthly to verify alignment between PEER (Portal for Exceptional Education Resources) and FOCUS SIS. Instructional Staff Developers will provide data to various staff, including school-based data management technicians, for correction of discrepancies monthly. All ESE teachers will complete required Matrix of Service training. A report will be provided to the school administrator with any teacher who does not comply with the requirements. Domain specific training will be available in October 2019 for all ESE teachers and will be highly recommended for teachers in low-prevalence programs. In addition to ongoing training and correction of data, a quick reference guide for the Matrix of Service will be developed and provided to teachers to assist with accurate reporting and recordkeeping practices. Findings will result in targeted training where need is demonstrated.

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

The District agrees to findings #25, 48, and 54. The following corrective measures are being taken. The Career and Technical Education (CTE) supervisor met with all on-the-job training (OJT) teachers prior to the 2019-2020 school year to train on new district processes to include better tracking of paperwork, timesheet options, and signatures. During this training, veteran OJT teachers were assigned to support new OJT teachers, a schedule was provided of ongoing monitoring visits at schools by district staff and at job sites by OJT teachers, updated forms were distributed, and 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 were reviewed.

Transportation:

The District accepts finding #1. The Transportation department will have drivers write in the bus number on each printed count sheet. They will also have drivers of regular routes who substitute for other routes/runs input their regular route number on the count sheet for the substituted route/run. Any relief drivers who substitute route/run will write "Relief" on the name line. The substitute count sheets will be reconciled, and correct route numbers will be used for Transportation reporting to ensure the number of buses reported is accurate and meets requirements for state reporting.

Ms. Sherrill F. Norman
October 24, 2019
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The District accepts finding #2. 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 (DIT). 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 process also includes the supervisory staff reviewing all calendars for DIT after input for survey.

The District accepts findings #3, 4, 5, 8, 10, 11, and 12. Transportation has worked with other departments to ensure accurate ridership categories are determined for state funding. A report will be generated from our student information system that identifies the students who meet at least one of the five criteria required for IDEA-weighted funding. IEPs for these students will be reviewed to confirm transportation needs are accurately reported.

The District accepts finding #6. Transportation will revise the process for counting students who are transported to and from programs that are funded by non-FEFP sources. They will ensure that non-FEFP funded students are categorized and accounted for appropriately.

The District accepts finding #7. Transportation will review all hazardous walking requirements and routes prior to survey to ensure all reported students are reported accurately.

The District accepts finding #9. Transportation will reconcile, review and correct all documentation for accuracy in reporting. The count sheets will be reviewed by staff and then audited by our FEFP coordinator for accuracy and amendments made as needed prior to the closing of survey.

The District accepts finding #13. Transportation will review all charter school documentation for accuracy prior to survey. This review will be done with the charter school administrator/designee to ensure accuracy of all supporting documentation.

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

c: William P. Corbett, Ed.D., Deputy Superintendent
Kevin Smith, CPA, Associate Superintendent, Finance and Business Services
Karen Coffey, Executive Director, Budget and Resource Allocation
Lou Ann Jourdan, Manager, Budget, FTE and Cost Reporting
Paula Texel, Associate Superintendent, Human Resources Services
Kevin Hendrick, Associate Superintendent, Teaching and Learning Services
Lynne Mowatt, Executive Director, Exceptional Student Education
Natasa Karac, Ed.D., Director, English Learners Services
Mark Hunt, Executive Director, Career, Technical and Adult Education
Tony Langhorne, Supervisor, Transportation Field Operations