

**HILLSBOROUGH COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2011



## BOARD MEMBERS AND SUPERINTENDENT

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

<u>Member</u>	<u>District No.</u>
Susan L. Valdes, Chair to 11-15-10	1
Candy Olson, Vice Chair from 11-16-10	2
Jack R. Lamb, Ed.D.	3
Jennifer F. Faliero to 11-15-10	4
Stacy R. White, Pharm.D., from 11-16-10	4
Doretha W. Edgecomb, Vice Chair to 11-15-10, Chair from 11-16-10	5
April Griffin	6
Carol W. Kurdell	7

MaryEllen Elia, Superintendent

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

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

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2011

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

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2011

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## EXECUTIVE SUMMARY

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### Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and student transportation, the Hillsborough County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2011.

- One hundred forty of the 1,109 students in our ESOL sample and 65 of the 620 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Seventy of the 640 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 154 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 5.4239 but has a potential impact on the District's weighted FTE of a negative 177.8456. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a positive 8 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Hillsborough County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$644,470 (negative 177.8456 times \$3,623.76).

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

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

### School District of Hillsborough County

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated 276 schools serving prekindergarten through twelfth grade students, reported 192,852.31 unweighted FTE for those students, and received approximately \$616 million in State funding through FEFP.

### Florida Education Finance Program (FEFP)

#### Full-Time Equivalent Students

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

#### Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$34.4 million for student transportation as part of the State funding through 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 HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 11, 2011, that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

Our examination procedures disclosed material noncompliance involving 140 of the 1,109 students in our ESOL sample<sup>1</sup> and 65 of the 620 students in our ESE Support Levels 4 and 5 sample<sup>2</sup> who had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011.

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

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<sup>1</sup>For ESOL, see SCHEDULE D, Finding Nos. 6, 7, 8, 9, 10, 11, 12, 17, 18, 21, 22, 23, 24, 28, 29, 31, 32, 33, 36, 41, 42, 43, 44, 48, 49, 51, 52, 53, 54, 55, 56, 59, 60, 61, 62, 65, 66, 71, 75, 76, 77, 78, 80, 85, 86, 87, 88, 91, 93, 94, 97, 98, 100, 101, 102, 105, 109, 110, 111, 112, 118, 119, 120, 121, 127, 132, 133, 134, 135, 136, 137, 139, 143, 146, 147, 149, 150, and 153.

<sup>2</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 5, 27, 63, 73, 74, 92, 103, 104, 113, 114, 122, 123, 124, 125, 128, 129, 138, 148, 151, and 152.



### Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>3</sup> 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 missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>3</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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

Respectfully submitted,



David W. Martin, CPA  
September 21, 2012

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<sup>3</sup> *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

**SCHEDULE A**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2011

**Reported FTE**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 192,852.31 unweighted FTE at 276 schools to the Department of Education for the fiscal year ended June 30, 2011.

**Schools and Students**

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (276) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (48,997) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	268	39	34,269	428	2	132,818.9900	265.7758	160.8213
Basic with ESE Services	274	42	6,434	318	10	36,000.6000	283.0597	23.7186
ESOL	251	37	6,768	1,109	140	16,543.3800	947.2258	(138.8786)
ESE Support Levels 4 and 5	135	32	1,130	620	65	1,453.9400	499.8936	(48.9771)
Career Education 9-12	43	13	<u>396</u>	<u>255</u>	<u>17</u>	<u>6,035.4000</u>	<u>35.2964</u>	<u>(2.1081)</u>
All Programs	276	42	<u>48,997</u>	<u>2,730</u>	<u>234</u>	<u>192,852.3100</u>	<u>2,031.2513</u>	<u>(5.4239)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
For the Fiscal Year Ended June 30, 2011

**Teachers**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (2,610) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 659 and found exceptions for 59 of those teachers.

**Proposed Adjustments**

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

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2011

<b><u>No. Program</u></b> <sup>1</sup>	<b><u>Proposed Net Adjustment</u></b> <sup>2</sup>	<b><u>Cost Factor</u></b>	<b><u>Weighted FTE</u></b> <sup>3</sup>
101 Basic K-3	79.3016	1.089	86.3594
102 Basic 4-8	26.0610	1.000	26.0610
103 Basic 9-12	55.4587	1.031	57.1779
111 Grades K-3 with ESE Services	1.8001	1.089	1.9603
112 Grades 4-8 with ESE Services	5.6947	1.000	5.6947
113 Grades 9-12 with ESE Services	16.2238	1.031	16.7267
130 ESOL	(138.8786)	1.147	(159.2938)
254 ESE Support Level 4	(22.2040)	3.523	(78.2247)
255 ESE Support Level 5	(26.7731)	4.935	(132.1252)
300 Career Education 9-12	<u>(2.1081)</u>	1.035	<u>(2.1819)</u>
Total	<u>(5.4239)</u>		<u>(177.8456)</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

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

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE C**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<b><u>No. Program</u></b>	<b><u>Proposed Adjustments<sup>1</sup></u></b>			<b><u>Balance Forward</u></b>
	<b><u>#0056</u></b>	<b><u>#0063</u></b>	<b><u>#0070</u></b>	
101 Basic K-3	.....	.....	.8250	.8250
102 Basic 4-8	1.0000	.....	.....	1.0000
103 Basic 9-12	.....	8.7478	.....	8.7478
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(1.0000)	.....	.....	(1.0000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	.....	(.8250)	(.8250)
254 ESE Support Level 4	.....	(9.2478)	.....	(9.2478)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.5000)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0081</u>	<u>#0093</u>	<u>#0110</u>	<u>#0151</u>	
101	.8250	3.9600	.....	2.9850	.....	7.7700
102	1.0000	.....	.....	1.4850	.....	2.4850
103	8.7478	.....	7.4214	.....	2.6676	18.8368
111	.0000	.....	.....	(.5000)	.....	(.5000)
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.0000	.....	.5000	.....	(.5000)	.0000
130	(.8250)	(3.9600)	(8.0048)	(3.9700)	(2.3340)	(19.0938)
254	(9.2478)	1.0000	.....	.....	.....	(8.2478)
255	.0000	(1.0000)	.....	.....	.....	(1.0000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5004)</u>	<u>(.5004)</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>(.0834)</u>	<u>.0000</u>	<u>(.6668)</u>	<u>(1.2502)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0291</u>	<u>#0371</u>	<u>#0521</u>	<u>#0761</u>	
101	7.7700	.....	.....	9.8450	.....	17.6150
102	2.4850	.....	.0334	4.6750	.....	7.1934
103	18.8368	5.6712	.1508	.....	2.1684	26.8272
111	(.5000)	.....	.....	.....	.....	(.5000)
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.0000	1.0000	(.2503)	.....	.....	.7497
130	(19.0938)	(5.5044)	(.4342)	(14.5200)	(2.1684)	(41.7208)
254	(8.2478)	(.1668)	.....	.....	.....	(8.4146)
255	(1.0000)	(1.0000)	.....	.....	.....	(2.0000)
300	<u>(.5004)</u>	<u>(.0830)</u>	<u>(1.0008)</u>	<u>.....</u>	<u>(.0838)</u>	<u>(1.6680)</u>
Total	<u>(1.2502)</u>	<u>(.0830)</u>	<u>(1.5011)</u>	<u>.0000</u>	<u>(.0838)</u>	<u>(2.9181)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1021</u>	<u>#1051</u>	<u>#1201</u>	<u>#1291</u>	
101	17.6150	8.9300	9.6900	17.3500	.....	53.5850
102	7.1934	.4950	2.9650	2.0000	.....	12.6534
103	26.8272	.....	.....	.....	2.4182	29.2454
111	(.5000)	.....	.....	.....	.....	(.5000)
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.7497	.....	.....	.....	.....	.7497
130	(41.7208)	(9.4250)	(12.6550)	(19.3500)	(2.4182)	(85.5690)
254	(8.4146)	.....	.....	.....	.....	(8.4146)
255	(2.0000)	.....	.....	(.2500)	.....	(2.2500)
300	<u>(1.6680)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0038)</u>	<u>(1.6718)</u>
Total	<u>(2.9181)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2500)</u>	<u>(.0038)</u>	<u>(3.1719)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1401</u>	<u>#1551</u>	<u>#1831</u>	<u>#2421</u>	
101	53.5850	.9900	.....	2.3650	.....	56.9400
102	12.6534	.....	.....	.....	.....	12.6534
103	29.2454	.....	4.9023	.....	8.6670	42.8147
111	(.5000)	.....	.....	.....	.....	(.5000)
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.7497	.....	(.5000)	.....	.....	.2497
130	(85.5690)	(.9900)	(3.8352)	(2.3650)	(8.6670)	(101.4262)
254	(8.4146)	.....	1.0163	.....	.....	(7.3983)
255	(2.2500)	.....	(1.5834)	.....	.....	(3.8334)
300	(1.6718)	.....	.....	.....	(.3158)	(1.9876)
Total	<u>(3.1719)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3158)</u>	<u>(3.4877)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#2531</u>	<u>#3161</u>	<u>#3171</u>	<u>#3371</u>	
101	56.9400	.4950	.4950	.....	.....	57.9300
102	12.6534	.4950	3.3200	.1668	.....	16.6352
103	42.8147	.....	.....	1.6680	3.1692	47.6519
111	(.5000)	.....	.....	.....	.....	(.5000)
112	(1.0000)	.....	(.5000)	.....	.....	(1.5000)
113	.2497	.....	.....	.....	1.5000	1.7497
130	(101.4262)	(.9900)	(3.3150)	(1.8348)	(3.5028)	(111.0688)
254	(7.3983)	.....	.....	.....	(2.0000)	(9.3983)
255	(3.8334)	(.1250)	.....	.....	.....	(3.9584)
300	<u>(1.9876)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0850)</u>	<u>(2.0726)</u>
Total	<u>(3.4877)</u>	<u>(.1250)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9186)</u>	<u>(4.5313)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#3381</u>	<u>#3431</u>	<u>#3681</u>	<u>#3782</u>	
101	57.9300	2.4750	.....	3.0000	.5000	63.9050
102	16.6352	.4950	.....	1.5000	.5000	19.1302
103	47.6519	.....	3.4674	.....	.4250	51.5443
111	(.5000)	.....	.....	.....	.....	(.5000)
112	(1.5000)	.....	.....	(.5000)	.....	(2.0000)
113	1.7497	.....	.....	.....	.....	1.7497
130	(111.0688)	(2.9700)	(2.8674)	(4.5000)	.....	(121.4062)
254	(9.3983)	.....	.5000	.1600	(2.4250)	(11.1633)
255	(3.9584)	.....	(1.1000)	(.1500)	1.0000	(4.2084)
300	<u>(2.0726)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.0726)</u>
Total	<u>(4.5313)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4900)</u>	<u>.0000</u>	<u>(5.0213)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#3922</u>	<u>#4151</u>	<u>#4161</u>	<u>#4211</u>	
101	63.9050	4.1800	.....	1.9800	.4950	70.5600
102	19.1302	1.2750	.....	.9900	.....	21.3952
103	51.5443	.....	1.8348	.....	.....	53.3791
111	(.5000)	1.0300	.....	.....	1.0000	1.5300
112	(2.0000)	.....	.....	.....	.5000	(1.5000)
113	1.7497	.....	.....	.....	.....	1.7497
130	(121.4062)	(5.4550)	(1.8348)	(2.9700)	(.4950)	(132.1610)
254	(11.1633)	(1.0000)	.....	.....	(1.5000)	(13.6633)
255	(4.2084)	(.0300)	.....	.....	.....	(4.2384)
300	<u>(2.0726)</u>	<u>.....</u>	<u>(.0355)</u>	<u>.....</u>	<u>.....</u>	<u>(2.1081)</u>
Total	<u>(5.0213)</u>	<u>.0000</u>	<u>(.0355)</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.0568)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#4221</u>	<u>#4241</u>	<u>#4321</u>	<u>#4481</u>	
101	70.5600	.....	3.3933	.....	.8868	74.8401
102	21.3952	.....	.....	1.8938	.9900	24.2790
103	53.3791	.9174	.....	.....	.....	54.2965
111	1.5300	.....	.4301	.....	(.1600)	1.8001
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	1.7497	.....	.....	.....	.....	1.7497
130	(132.1610)	(.9174)	.....	(.4584)	(1.8768)	(135.4136)
254	(13.6633)	.....	(2.8334)	(1.4354)	.....	(17.9321)
255	(4.2384)	.....	(.9900)	.....	.....	(5.2284)
300	<u>(2.1081)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.1081)</u>
Total	<u>(5.0568)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1600)</u>	<u>(5.2168)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#4562</u>	<u>#4941</u>	<u>#5371</u>	<u>#6615</u>	
101	74.8401	.....	1.4850	(.0100)	.9900	77.3051
102	24.2790	.....	.....	.....	.9900	25.2690
103	54.2965	.....	.....	.....	.....	54.2965
111	1.8001	.....	.....	.....	.....	1.8001
112	(1.5000)	.....	.....	7.1947	.....	5.6947
113	1.7497	1.0000	.....	13.4741	.....	16.2238
130	(135.4136)	.....	(1.4850)	.....	(1.9800)	(138.8786)
254	(17.9321)	(.5000)	.....	.....	.....	(18.4321)
255	(5.2284)	(.5000)	.....	(20.8659)	.....	(26.5943)
300	<u>(2.1081)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.1081)</u>
Total	<u>(5.2168)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2071)</u>	<u>.0000</u>	<u>(5.4239)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>		
	<u>Brought Forward</u>	<u>#6639</u>	<u>Total</u>
101 Basic K-3	77.3051	1.9965	79.3016
102 Basic 4-8	25.2690	.7920	26.0610
103 Basic 9-12	54.2965	1.1622	55.4587
111 Basic K-3 with ESE Services	1.8001	.....	1.8001
112 Basic 4-8 with ESE Services	5.6947	.....	5.6947
113 Basic 9-12 with ESE Services	16.2238	.....	16.2238
130 ESOL	(138.8786)	.....	(138.8786)
254 ESE Support Level 4	(18.4321)	(3.7719)	(22.2040)
255 ESE Support Level 5	(26.5943)	(.1788)	(26.7731)
300 Career Education 9-12	<u>(2.1081)</u>	.....	<u>(2.1081)</u>
Total	<u>(5.4239)</u>	<u>.0000</u>	<u>(5.4239)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 79.

**Findings**

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

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

**Davis Elementary School (#0056)**

1. [Ref. 5601] The file for one ESE student in the Gifted Program did not contain an EP that was valid for the 2010-11 school year. We propose the following adjustment:

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

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Carver Exceptional Center (#0063)**

2. [Ref. 6301] One ESE student was not in attendance during the February 2011 survey period and should not have been reported with that survey's results. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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3. [Ref. 6370/71/72/73] Four teachers were not properly certified and were either not approved by the School Board to teach out of field (Ref. 6370/71) or were not approved by the School Board to teach out of field until after the October 2010 survey (Ref. 6372/73). The teachers were out of field in Social Science (Ref. 6370), English (Ref. 6371), Reading (Ref. 6372), and Biology and Science (Ref. 6373). We also noted that the parents of the students taught by one out-of-field teacher (Ref. 6373) were not notified of the teacher's out-of-field status until after the October 2010 survey. We propose the following adjustments:

<u>Ref. 6370</u>		
103 Basic 9-12	.4980	
254 ESE Support Level 4	(.4980)	.0000
 <u>Ref. 6371</u>		
103 Basic 9-12	3.7490	
254 ESE Support Level 4	(3.7490)	.0000
 <u>Ref. 6372</u>		
103 Basic 9-12	2.6680	
254 ESE Support Level 4	(2.6680)	.0000
 <u>Ref. 6373</u>		
103 Basic 9-12	1.8328	
254 ESE Support Level 4	(1.8328)	.0000
		(.5000)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Frost Elementary School (#0070)</u></b>	
4. [Ref. 7070/72] <u>Two out-of-field ESOL teachers had earned only 120 of the 180 in-service training points required by rule and the teachers' in-service training timelines. We propose the following adjustments:</u>	
<u>Ref. 7070</u>	
101 Basic K-3	.5500
130 ESOL	(.5500)
	.0000
<u>Ref. 7072</u>	
101 Basic K-3	.2750
130 ESOL	(.2750)
	.0000
	<u>.0000</u>
<b><u>Alexander Elementary School (#0081)</u></b>	
5. [Ref. 8101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
	.0000
6. [Ref. 8102] <u>Two students were incorrectly reported in ESOL. The students were FES and scored English proficient on all three subtests of the CELLA; however, the ELL Committee that was convened on September 10, 2010, did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C.. We propose the following adjustment:</u>	
101 Basic K-3	1.9800
130 ESOL	(1.9800)
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Alexander Elementary School (#0081)** (Continued)

7. [Ref. 8103] The files for two students did not contain documentation justifying the students' continued ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	1.9800	
130 ESOL	(1.9800)	.0000
		.0000

*Please see pages 77 and 78 for our Follow-Up to Management's Response to Finding No. 7.*

**Strawberry Crest High School (#0093)**

8. [Ref. 9301] The ELL Student Plans for three students did not identify all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.9174	
130 ESOL	(.9174)	.0000

9. [Ref. 9302] We noted the following exceptions involving four ELL students:

a. We were unable to determine if the parents of one student were notified of their child's ESOL placement. The notification letter in the student's file was dated October 6, 2005; however, this letter was on a form that was established in July 2009. We also noted that the student's ELL Student Plan did not authorize all the courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Strawberry Crest High School (#0093)** (Continued)

- b. The ELL Student Plans for two students did not authorize any courses in the students' schedules that were to employ ESOL strategies. We also noted that the parental notification letters were not dated; consequently, we could not determine the timeliness of the letters' preparation (i.e., prior to the reporting survey).
- c. The ELL Student Plan for one student did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We also noted that the parents of this student were not notified of their child's ESOL placement when the student reentered the Program after a five-year absence.

We propose the following adjustment:

103 Basic 9-12	3.1684	
130 ESOL	(3.1684)	.0000

10. [Ref. 9303] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. Assessments were conducted in May 2010; however, the student was due for reevaluation in October 2010. We also noted that the ELL Student Plan for this student did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

*Please see pages 77 and 78 for our Follow-Up to Management's Response to Finding No. 10.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Strawberry Crest High School (#0093) (Continued)**

11. [Ref. 9304] The file for one ELL student did not contain an ELL Student Plan covering the 2010-11 school year. We propose the following adjustment:

103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000

12. [Ref. 9305] The course schedule for one ESE student in our ESOL sample was reported incorrectly in Program No. 103 (Basic 9-12) and Program No. 130 (ESOL). The course schedule of ESE students should be reported entirely in ESE. We propose the following adjustment:

103 Basic 9-12	(.0830)	
113 Grades 9-12 with ESE Services	.5000	
130 ESOL	(.4170)	.0000

13. [Ref. 9306] We were unable to validate the attendance of one Career Education 9-12 (OJT) student because the student's teacher did not submit attendance for the student's only on-campus course. We also noted that the student's timecard indicated work hours that conflicted with the scheduled time for this course. We propose the following adjustment:

103 Basic 9-12	(.0834)	(.0834)
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14. [Ref. 9370/72] Two out-of-field teachers in ESOL had not earned the number of in-service training points required by rule and the teachers' in-service training timelines. One teacher (Ref. 9370) had earned only 120 of the 180 points and the other teacher (Ref. 9372) had earned only 180 of the 240 points. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Strawberry Crest High School (#0093)</u></b> (Continued)		
<u>Ref. 9370</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
<u>Ref. 9372</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
15. [Ref. 9371] <u>One teacher taught Basic subject area classes that included ELL students but had earned only 18 of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:</u>		
103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000
16. [Ref. 9373] <u>The parents of students taught by one out-of-field ESOL teacher were not notified of the teacher’s out-of-field status until January 7, 2011, which was after the October 2010 reporting survey. We propose the following adjustment:</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
		(.0834)

**Reddick Elementary School (#0110)**

17. [Ref. 11001] The files for four ELL students did not contain documentation justifying the students’ continued ESOL placements for a fourth or sixth year. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>			<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Reddick Elementary School (#0110)</u></b> (Continued)			
101 Basic K-3	.9900		
102 Basic 4-8	1.4850		
130 ESOL	<u>(2.4750)</u>		.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 17.*

18. [Ref. 11002] Two students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider the students’ continued ESOL placements. We propose the following adjustment:

101 Basic K-3	1.4950		
130 ESOL	<u>(1.4950)</u>		.0000

19. [Ref. 11003] The file for one ESE student in the October 2010 reporting survey did not contain an IEP that was valid during the reporting survey. We noted that one IEP was prepared on May 21, 2009, expiring before the reporting survey, and a subsequent IEP was prepared on January 12, 2011, after the reporting survey. We propose the following adjustment:

101 Basic K-3	.5000		
111 Grades K-3 with ESE Services	<u>(.5000)</u>		.0000
			<u>.0000</u>

**Alonso High School (#0151)**

20. [Ref. 15101] We noted the following exceptions involving three Career Education 9-12 (OJT) students:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Alonso High School (#0151)** (Continued)

- a. The course schedule for one student listed two OJT courses that were funded for exactly one minute or .0004 FTE per course; however, the student did not work during the reporting survey and should not have been reported for either OJT course.
- b. The timecards for two students were missing and could not be located.

We propose the following adjustment:

300 Career Education 9-12	(.1668)	(.1668)
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21. [Ref. 15102] The English language proficiency of one ELL student was not reassessed after returning to the District from an extended absence of more than one year. We also noted that the parents were not notified of their child’s ESOL placement until after the reporting survey. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

22. [Ref. 15103] The ELL Student Plans for five students did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.5838	
130 ESOL	(.5838)	.0000

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Alonso High School (#0151)** (Continued)

23. [Ref. 15104] One ELL student, who had returned after approximately a one-year absence, was not assessed for English proficiency and the ELL Committee that was convened did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4, F.A.C., prior to recommending the student's ESOL placement. We propose the following adjustment:

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

24. [Ref. 15105] The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a fifth year. Assessments were conducted in May 2010; however, the student was due for reevaluation in January 2011 based on the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000

*Please see pages 77 and 78 for our Follow-Up to Management's Response to Finding No. 24.*

25. [Ref. 15106] One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been reported with the survey's results. We proposed the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.5000)</u>	(.5000)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Alonso High School (#0151)** (Continued)

26. [Ref. 15170] One teacher was not properly certified and was not approved by the School Board to teach one Career Education course out of field. The teacher held an academic-based certification in Marketing but taught a course that required a District-issued certificate (based on work experience) in any Marketing area. We also noted that the parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3336	
300 Career Education 9-12	(.3336)	.0000
		(.6668)

**Brandon High School (#0291)**

27. [Ref. 29101] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s enrollment in the Hospital and Homebound Program during the 2009-10 school year. However, the student was dismissed from that Program on June 11, 2010, and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

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

28. [Ref. 29102] The ELL Student Plans for five students did not authorize all the courses that were reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Brandon High School (#0291)** (Continued)

29. [Ref. 29103] The English language proficiency of one student was prematurely assessed prior to the student’s continued ESOL placement for a sixth year. Assessments were conducted during the months of February 2010 through May 2010; however, the student was due for reevaluation by October 29, 2010, based on the student’s ESOL anniversary date. We also noted that the ELL Committee did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4, F.A.C., prior to recommending the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 29.*

30. [Ref. 29104] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.0830)	(.0830)
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31. [Ref. 29105] The file for one ELL student contained an ELL Student Plan that was written to cover the 2010-11 school year; however, the ELL Student Plan was not printed until October 26, 2011, which was after the 2010-11 school year. Consequently, we could not determine the timeliness of its preparation (i.e., prior to the reporting surveys). We propose the following adjustment:

103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Brandon High School (#0291) (Continued)**

32. [Ref. 29106] The file for one ELL student did not contain a notification letter informing the student’s parents of their child’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

33. [Ref. 29107] The English language proficiency of one ELL student was not reassessed after returning to the District after an extended absence of over one year. We also noted that the ELL Committee did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

34. [Ref. 29170/72] We noted the following exceptions involving two out-of-field ESOL teachers: (a) one teacher (Ref. 29170) had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline, and (b) the parents of the students taught by the other teacher (Ref. 29172) were not notified of the teacher’s out-of-field status. We propose the following adjustments:

<u>Ref. 29170</u>		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000
 <u>Ref. 29172</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Brandon High School (#0291)** (Continued)

35. [Ref. 29171] One out-of-field Reading teacher had earned none of the 120 in-service training points required by rule and the teacher’s in-service training timeline. We noted that the teacher was also teaching out of field in ESOL and the parents of the ELL students were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	1.0842	
130 ESOL	(.9174)	
254 ESE Support Level 4	(.1668)	<u>.0000</u>
		<u>(.0830)</u>

**Follow-Up to Management’s Response to Finding No. 35 [Ref. 29171]:** *In her written response, the Superintendent disagreed with this Finding and indicated that the teacher earned the correct number of training points prior to the due date and did not instruct courses that required the certification prior to earning the points. In a previous communication, District management indicated that the teacher’s timeline for earning points began in January 2010 with the teacher’s initial appointment to teach Reading out of field, which would allow for the earning of points by January 2011. District management also indicated that the teacher completed the required training points in December 2010. However, we examined the District’s Teacher Assignment screen and determined that the teacher’s timeline should have begun on July 1, 2009. As such, the training points should have been completed prior to the October 2010 survey. In addition, the Superintendent’s response did not address the other portion of this Finding regarding the lack of parental notification of the teacher’s out-of-field status that was required at the beginning of the 2010-11 school year. Accordingly, our Finding stands as presented.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Simmons Career Center (#0371)**

36. [Ref. 37101] The ELL Student Plans for three students did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We also noted that one of the three students was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.0334	
103 Basic 9-12	.1336	
130 ESOL	<u>(.1670)</u>	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 36.*

37. [Ref. 37102] One Basic student was withdrawn from school prior to the February 2011 survey and should not have been reported with that survey’s results. We propose the following adjustment:

103 Basic 9-12	(.2500)	
300 Career Education 9-12	<u>(.2500)</u>	(.5000)

38. [Ref. 37103] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	<u>(.7508)</u>	(.7508)
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39. [Ref. 37104] One student who had been suspended was only reported for a portion of FTE that was attributable to term six based on the ending time of the student’s suspension. We were unable to verify the attendance of the student during this term and concluded that the student never returned from his suspension. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.2503)</u>	(.2503)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Simmons Career Center (#0371)** (Continued)

40. [Ref. 37170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach Reading out of field until November 16, 2010, which was after the October 2010 reporting survey. We also noted that the parents of the students taught by these teachers, who were appropriately approved by the School Board to teach ESOL out of field, were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 37170</u>		
103 Basic 9-12	.0668	
130 ESOL	<u>(.0668)</u>	.0000
<u>Ref. 37171</u>		
103 Basic 9-12	.0668	
130 ESOL	<u>(.0668)</u>	.0000
<u>Ref. 37172</u>		
103 Basic 9-12	.1336	
130 ESOL	<u>(.1336)</u>	<u>.0000</u>
		 <u>(1.5011)</u>

**Bryan Elementary School (#0521)**

41. [Ref. 52102/06] Six ELL students each scored English proficient on all three subtests of the May 2010 CELLA test. Since ELL Committees were convened prior to the results of the May 2010 CELLA test for three students or in September 2010 for the other three students, recommendations were based on the May 2009 CELLA test. Consequently, the recommendations for continued ESOL placements were not adequately supported. We propose the following adjustment:

<u>Ref. 52102</u>		
101 Basic K-3	4.4550	
130 ESOL	<u>(4.4550)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b>Findings</b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Bryan Elementary School (#0521)</u></b> (Continued)		
<u>Ref. 52106</u>		
101 Basic K-3	.9900	
130 ESOL	(.9900)	.0000

42. [Ref. 52103] One student was incorrectly reported in ESOL. The student was FES and scored English proficient on all three subtests of the CELLA test; however, the ELL Committee that was convened on September 17, 2010, did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the student’s continued ESOL placement for a sixth year.. We propose the following adjustment:

102 Basic 4-8	.9900	
130 ESOL	(.9900)	.0000

43. [Ref. 52104] The English language proficiency of one ELL student was prematurely assessed prior to the student’s continued ESOL placement for a sixth year. Assessments were conducted in May 2010; however, the student was due for reevaluation in November 2010 based on the student’s ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.4950	
130 ESOL	(.4950)	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 43.*

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Bryan Elementary School (#0521)** (Continued)

44. [Ref. 52105] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.9900	
130 ESOL	(.9900)	.0000

*Please see pages 77 and 78 for our Follow-Up to Management's Response to Finding No. 44.*

45. [Ref. 52170/71] Two out-of-field teachers in ESOL had earned only 60 of the required 120 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 52170</u>		
101 Basic K-3	4.4000	
130 ESOL	(4.4000)	.0000
 <u>Ref. 52171</u>		
102 Basic 4-8	2.2000	
130 ESOL	(2.2000)	.0000
		<u>.0000</u>

**Chamberlain High School (#0761)**

46. [Ref. 76101] The course schedule for one student listed two OJT courses that were funded for exactly one minute or .0004 FTE per course; however, the student did not work during the reporting survey and should not have been reported for either OJT course.

300 Career Education 9-12	(.0008)	(.0008)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Chamberlain High School (#0761)** (Continued)

47. [Ref. 76102] The timecard for one Career Education 9-12 (OJT) student indicated that the student did not work during the week of the October 2010 reporting survey and the student’s time spent in job search activities was not adequately documented. We propose the following adjustment:

300 Career Education 9-12	(.0830)	(.0830)
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48. [Ref. 76103] The ELL Committee for four students did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the students for continued ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

103 Basic 9-12	1.0842	
130 ESOL	(1.0842)	.0000

49. [Ref. 76105] The file for one ELL student did not contain evidence that the student’s parents were notified of their child’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

50. [Ref. 76171] One teacher was not properly certified and was not approved by the School Board to teach Chemistry out of field until November 16, 2010, which was after the October 2010 reporting survey. We propose the following adjustment:

103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
		(.0838)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Crestwood Elementary School (#1021)**

51. [Ref. 102102] The ELL Committee for six students did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the students for continued ESOL placements for a fourth or fifth year. We propose the following adjustment:

101 Basic K-3	4.4550	
102 Basic 4-8	.4950	
130 ESOL	<u>(4.9500)</u>	.0000

52. [Ref. 102103] The files for four ELL students did not contain documentation justifying their ESOL placement. The students were FES and an ELL Committee was not convened to consider the students' continued ESOL placements. We propose the following adjustment:

101 Basic K-3	3.4850	
130 ESOL	<u>(3.4850)</u>	.0000

53. [Ref. 102104] The file for one ELL student did not contain evidence that the student's parents were notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.9900	
130 ESOL	<u>(.9900)</u>	.0000
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Cypress Creek Elementary School (#1051)**

54. [Ref. 105102] The ELL Committee for one ELL student, who had been absent for almost one year and who was assessed FES upon the student’s return, did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.4950	
130 ESOL	(.4950)	.0000

55. [Ref. 105103] The files for two ELL students, who were assessed FES, did not contain documentation to justify the students’ continued ESOL placements. We propose the following adjustment:

101 Basic K-3	1.4950	
130 ESOL	(1.4950)	.0000

56. [Ref. 105104] The English language proficiency of two students was prematurely assessed prior to the students’ continued ESOL placements for a fourth year. Assessments were conducted in May 2010; however, the students were due for reevaluation on October 16, 2010, which was after the October 2010 reporting survey, and January 7, 2011, based on the students’ ESOL anniversary dates. We propose the following adjustment:

101 Basic K-3	.4950	
102 Basic 4-8	.4950	
130 ESOL	(.9900)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Cypress Creek Elementary School (#1051) (Continued)**

57. [Ref. 105170/71] Two teachers were not properly certified and were not approved by the School Board to teach ESOL out of field until February 1, 2011, which was after the October 2010 reporting survey. We also noted the parental notification letters for the teachers' out-of-field status were undated; consequently, we could not determine that the parents had been notified timely (i.e., prior to the reporting survey).

We propose the following adjustments:

<u>Ref. 105170</u>		
101 Basic K-3	4.6750	
130 ESOL	<u>(4.6750)</u>	.0000
<u>Ref. 105171</u>		
101 Basic K-3	1.1000	
130 ESOL	<u>(1.1000)</u>	.0000

58. [Ref. 105172/73] Two out-of-field teachers in ESOL had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 105172</u>		
101 Basic K-3	1.9250	
130 ESOL	<u>(1.9250)</u>	.0000
<u>Ref. 105173</u>		
102 Basic 4-8	1.9750	
130 ESOL	<u>(1.9750)</u>	.0000
		<u>.0000</u>

**Dover Elementary School (#1201)**

59. [Ref. 120101] The file for one ELL student did not contain an *ELL Student Plan* that was valid during the 2010-11 school year. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Dover Elementary School (#1201)</u></b> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
60. [Ref. 120102] <u>The ELL Committees' recommendations for two students were to continue their ESOL placements; however, these recommendations were made based on assessments conducted in May 2009. Consequently, the students' continued ESOL placements were not adequately supported. We propose the following adjustment:</u>		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
61. [Ref. 120103] <u>One student was incorrectly reported in ESOL. The student was FES and scored English proficient on all three subtests of the CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
62. [Ref. 120104] <u>The files for two students did not contain adequate documentation to justify the students continued ESOL placements. The ELL Committees that were convened for these two students did not document at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the students' continued ESOL placements for a fourth year. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	(1.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Dover Elementary School (#1201)** (Continued)

63. [Ref. 120105] One part-time ESE student was incorrectly reported as a full-time student in the October 2010 and February 2011 reporting surveys. The student was scheduled for only three days per week or .3750 FTE per survey but was reported for five days per week or .5000 FTE per survey. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2500)</u>	(.2500)
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64. [Ref. 120170/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students taught by one of the teachers (Ref. 120170) were not notified of the teacher’s out-of-field status. We propose the following adjustments:

<u>Ref. 120170</u>		
101 Basic K-3	5.7750	
130 ESOL	<u>(5.7750)</u>	.0000
 <u>Ref. 120171</u>		
101 Basic K-3	9.0750	
130 ESOL	<u>(9.0750)</u>	<u>.0000</u>
		<u>(.2500)</u>

**Durant High School (#1291)**

65. [Ref. 129101] The English language proficiency of one ELL student was prematurely assessed prior to the student’s continued ESOL placement for a sixth year. Assessments were conducted in May 2010; however, the student was due for reevaluation in January 2011 based on the student’s ESOL anniversary date. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Durant High School (#1291)</u></b> (Continued)		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
<i>Please see pages 77 and 78 for our Follow-Up to Management's Response to Finding No. 65.</i>		
66. [Ref. 129102] <u>The ELL Student Plan for one student did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
67. [Ref. 129103] <u>We noted the following exceptions involving two Career Education 9-12 (OJT) students:</u>		
a. <u>The course schedule for one student listed two OJT courses that were funded for exactly one minute or .0004 FTE per course; however, the student did not work during the reporting survey and should not have been reported for either OJT course.</u>		
b. <u>One student was reported for more work time than the student's timecard supported (249 minutes versus 240 minutes). We propose the following adjustment:</u>		
300 Career Education 9-12	(.0038)	(.0038)
68. [Ref. 129171/74] <u>The parents of students taught by two out-of-field teachers (one in Reading and one in ESOL) were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Durant High School (#1291)</u></b> (Continued)		
<u>Ref. 129171</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
<u>Ref. 129174</u>		
103 Basic 9-12	.9174	
130 ESOL	(.9174)	.0000
69. [Ref. 129172] <u>The parents of students taught by one out-of-field teacher in ESOL were not notified of the teacher’s out-of-field status until January 19, 2011, which was after the October 2010 reporting survey. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:</u>		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
70. [Ref. 129173] <u>One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of students were not notified of the teacher’s out-of-field status until January 19, 2011, which was after the October 2010 reporting survey. We propose the following adjustment:</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
		(.0038)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Egypt Lake Elementary School (#1401)**

71. [Ref. 140101] The ELL Committee for one ELL student did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the student’s continued ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	.9900	
130 ESOL	(.9900)	.0000
		.0000

**Gaither High School (#1551)**

72. [Ref. 155101] The file for one ESE student did not contain an IEP that was valid for the February 2011 reporting survey. We propose the following adjustment:

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

73. [Ref. 155102] Two ESE students were not reported in accordance with the students’ Matrix of Services forms. We propose the following adjustment:

254 ESE Support Level 4	.4166	
255 ESE Support Level 5	(.4166)	.0000

74. [Ref. 155103] The Matrix of Services form for one ESE student in Program No. 255 (ESE Support Level 5) was incorrectly scored. We noted that the individual service indicated in Domain D actually was provided by the student’s private nurse and was not funded by the District; consequently, this particular individual service should not have been checked on the student’s Matrix of Services form. We recalculated the score based on this fact and determined that the student should have been reported in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b>Findings</b>			<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b>Gaither High School (#1551) (Continued)</b>			
254 ESE Support Level 4	1.0000		
255 ESE Support Level 5	(1.0000)		.0000
75. [Ref. 155104] <u>The ELL Committee’s recommendation for one student was to continue the student’s ESOL placement; however, the recommendation was made based on assessments conducted in May 2009. Consequently, the student’s continued ESOL placement was not adequately supported. We propose the following adjustment:</u>			
103 Basic 9-12	.8340		
130 ESOL	(.8340)		.0000
76. [Ref. 155105] <u>The ELL Student Plans for two students did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:</u>			
103 Basic 9-12	1.0008		
130 ESOL	(1.0008)		.0000
77. [Ref. 155107] <u>One ELL student reenrolled in the District after a four-year absence; however, the parents were not notified of the student’s reentry in the ESOL Program. We also noted that the student’s file did not contain documentation to justify the student’s ESOL placement. We propose the following adjustment:</u>			
103 Basic 9-12	1.0000		
130 ESOL	(1.0000)		.0000
78. [Ref. 155108] <u>An ELL Committee for one ELL student was convened in September 2010 and recommended the student’s continued ESOL placement based on assessments conducted in May 2010. However, the student’s reevaluation was not due until January 2011 based on the student’s ESOL anniversary date. We propose the following adjustment:</u>			

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Gaither High School (#1551)</u></b> (Continued)		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
79. [Ref. 155170/71] <u>Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 155170) was certified in ESE but taught a class that required certification in Art and one teacher (Ref. 155171) was certified in English but required certification in ESOL. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		
<u>Ref. 155170</u>		
103 Basic 9-12	.5671	
254 ESE Support Level 4	(.4003)	
255 ESE Support Level 5	(.1668)	.0000
<u>Ref. 155171</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
		<u>.0000</u>
<b><u>Heritage Elementary School (#1831)</u></b>		
80. [Ref. 183102] <u>One student was incorrectly reported in ESOL. The student was FES and scored English proficient on all three subtests of the CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:</u>		
101 Basic K-3	.9900	
130 ESOL	(.9900)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Heritage Elementary School (#1831)** (Continued)

81. [Ref. 183170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	.8250	
130 ESOL	<u>(.8250)</u>	.0000

82. [Ref. 183171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.5500	
130 ESOL	<u>(.5500)</u>	<u>.0000</u>
		<u>.0000</u>

**Leto High School (#2421)**

83. [Ref. 242101] The timecard for one Career Education 9-12 (OJT) student indicated that the student did not work during the October 2010 survey week. We also noted that, according to the timecard, the student worked fewer hours than was reported in the February 2011 reporting survey. We propose the following adjustment:

300 Career Education 9-12	<u>(.1594)</u>	(.1594)
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84. [Ref. 242102] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1564)</u>	(.1564)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Leto High School (#2421)** (Continued)

85. [Ref. 242103] The file for one ELL student who returned to the District after an eight-month absence did not contain a notification letter informing the student’s parents of their child’s reentry into the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

86. [Ref. 242104] We noted the following exceptions for two ELL students: (a) one student was beyond the maximum six-year period allowed for State funding of ESOL, and (b) the file for one student did not contain adequate documentation to justify the student’s continued ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	.9270	
130 ESOL	(.9270)	.0000

87. [Ref. 242105] The ELL Committee for three students did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the students’ continued ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.5512	
130 ESOL	(1.5512)	.0000

88. [Ref. 242106] The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.7706	
130 ESOL	(.7706)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Leto High School (#2421)** (Continued)

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 88.*

89. [Ref. 242170] One teacher was not properly certified and was not approved by the School Board to teach Science out of field. We propose the following adjustment:

103 Basic 9-12	2.6168	
130 ESOL	<u>(2.6168)</u>	.0000

90. [Ref. 242171] One out-of-field teacher in ESOL had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.6346	
130 ESOL	<u>(2.6346)</u>	.0000
		<u>(.3158)</u>

**Lopez Elementary School (#2531)**

91. [Ref. 253101/02] The files for two ELL students did not contain documentation to justify the students’ continued ESOL placements for a fourth year. We propose the following adjustment:

<u>Ref. 253101</u>		
101 Basic K-3	.4950	
130 ESOL	<u>(.4950)</u>	.0000
<u>Ref. 253102</u>		
102 Basic 4-8	.4950	
130 ESOL	<u>(.4950)</u>	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 91.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Lopez Elementary School (#2531)** (Continued)

92. [Ref. 253104] One part-time ESE student was incorrectly reported as a full-time student. The student was scheduled for only three days per week or .3750 FTE but was reported for five days per week or .5000 FTE. We propose the following adjustment:

255 ESE Support Level 5	(.1250)	(.1250)
		(.1250)

**Oak Grove Elementary School (#3161)**

93. [Ref. 316102] The parents of one ELL student were not informed of their child’s reentry in the ESOL Program upon returning to the District after a one-year absence. We propose the following adjustment:

102 Basic 4-8	.4950	
130 ESOL	(.4950)	.0000

94. [Ref. 316103] The file for one ELL student did not contain documentation to justify the student’s continued ESOL placement for a fifth year. We propose the following adjustment:

101 Basic K-3	.4950	
130 ESOL	(.4950)	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 94.*

95. [Ref. 316104] The file for one ESE student did not contain evidence that the student’s general education teachers had participated in the development of the student’s IEP. We propose the following adjustment:

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

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Oak Grove Elementary School (#3161)** (Continued)

96. [Ref. 316170] The parents of students taught by one out-of-field ESOL teacher were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	2.3250	
130 ESOL	(2.3250)	.0000
		<u>.0000</u>

**Newsome High School (#3171)**

97. [Ref. 317101] The ELL Student Plans for three students did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.1668	
103 Basic 9-12	.1668	
130 ESOL	(.3336)	.0000

98. [Ref. 317102] The English language proficiency of one student was prematurely assessed prior to the student’s continued ESOL placement for a fourth year. Assessments were conducted in May 2010; however, the student was due for reevaluation in January 2011 based on the student’s ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 98.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Newsome High School (#3171)** (Continued)

99. [Ref. 317170/71/73] Three teachers were not properly certified and were either not approved by the School Board to teach ELL students out of field (Ref. 317171/73) or were not approved until February 1, 2011, which was after the October 2010 reporting survey, to teach Reading out of field (Ref. 317170). We also noted that one of the out-of-field ESOL teachers (Ref. 317171) had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 317170</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
<u>Ref. 317171</u>		
103 Basic 9-12	.3336	
130 ESOL	<u>(.3336)</u>	.0000
<u>Ref. 317173</u>		
103 Basic 9-12	.5838	
130 ESOL	<u>(.5838)</u>	.0000
		<u>.0000</u>

**Riverview High School (#3371)**

100. [Ref. 337101] The English language proficiency of two students was prematurely assessed prior to the students’ continued ESOL placements for a fifth or sixth year. Assessments were conducted in May 2010; however, the students were due for reevaluation in December 2010 and January 2011, respectively, based on their ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	.5838	
130 ESOL	<u>(.5838)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Riverview High School (#3371)** (Continued)

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 100.*

101. [Ref. 337102] The ELL Student Plans for two students did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	<u>(.4170)</u>	.0000

102. [Ref. 337103] The parents of one ELL student were not notified of the student’s ESOL placement until February 15, 2011, which was after the February 2011 reporting survey. We propose the following adjustment:

103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000

103. [Ref. 337104] The Matrix of Services form for one ESE student did not accurately reflect the services authorized on the student’s IEP. The student’s Matrix of Services form factored points for instruction in Braille and multiple therapies and services (physical therapy, occupational therapy, or orientation and mobility training); however, the student was not visually impaired and the IEP did not authorize any of the multiple services. We propose the following adjustment:

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Riverview High School (#3371) (Continued)**

104. [Ref. 337105] There was no evidence that the Matrix of Services form for one ESE student was reviewed when the student’s new annual IEP was prepared. We propose the following adjustment:

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

105. [Ref. 337106] The file for one ELL student who returned to the District after an extended absence did not contain adequate documentation (i.e., valid ELL Student Plan, language proficiency testing information, and parental notification of reentry into the ESOL Program) to justify the student’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

106. [Ref. 337107] One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been reported with that survey’s results. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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107. [Ref. 337108] The course schedules for two students listed six OJT courses that were funded for exactly one minute or .0004 FTE per course; however, the students did not work during the reporting surveys and should not have been reported for any of the OJT courses. We also noted that one of the students was not in attendance during the October 2010 reporting survey and should not have been included with that survey’s results. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Riverview High School (#3371)</u></b> (Continued)		
103 Basic 9-12	(.3336)	
300 Career Education 9-12	(.0850)	(.4186)
108. [Ref. 337170/71] <u>Two teachers were not properly certified and were either not approved by the School Board to teach Reading out of field (Ref. 337170) or not approved by the School Board to teach ELL students out of field until November 16, 2010, which was after the October 2010 reporting survey (Ref. 337171). We propose the following adjustments:</u>		
<u>Ref. 337170</u>		
103 Basic 9-12	.9174	
130 ESOL	(.9174)	.0000
<u>Ref. 337171</u>		
103 Basic 9-12	1.0008	
130 ESOL	(1.0008)	.0000
		(.9186)
<b><u>Pizzo Elementary School (#3381)</u></b>		
109. [Ref. 338101] <u>The ELL Committees for four ELL students recommended the students' continued ESOL placements; however, one of the criteria that the ELL Committees based their recommendations on were either assessments that were not timely to the students ESOL anniversary dates or the lack of assessments that should have been performed. We propose the following adjustment:</u>		
101 Basic K-3	2.4750	
102 Basic 4-8	.4950	
130 ESOL	(2.9700)	.0000
		.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Plant City High School (#3431)**

110. [Ref. 343101] The files for two ELL students who returned to the District after over a one-year absence did not contain notification letters informing the parents of the students' reentries in the ESOL Program. We also noted that the English language proficiency for one of the students was not assessed upon the student's return to the District. We propose the following adjustment:

103 Basic 9-12	1.3502	
130 ESOL	<u>(1.3502)</u>	.0000

111. [Ref. 343102] The ELL Student Plans for two students did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.6004	
130 ESOL	<u>(.6004)</u>	.0000

112. [Ref. 343103] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a sixth year. We propose the following adjustment:

103 Basic 9-12	.3502	
130 ESOL	<u>(.3502)</u>	.0000

***Please see pages 77 and 78 for our Follow-Up to Management's Response to Finding No. 112.***

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Plant City High School (#3431) (Continued)**

113. [Ref. 343104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s enrollment in the Hospital and Homebound Program; however, the student had been dismissed from that Program on January 7, 2011, and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

114. [Ref. 343105] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix of Services score of 21 points and a Level 5 rating in four domains. This student had a Level 5 rating in only three domains. We propose the following adjustment:

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

115. [Ref. 343170] One teacher was not properly certified and was not approved by the School Board to teach Math out of field until January 18, 2011, which was after the October 2010 reporting survey. We propose the following adjustment:

103 Basic 9-12	.1000	
255 ESE Support Level 5	(.1000)	.0000

116. [Ref. 343171/72] The parents of students taught by two out-of-field ESOL teachers were not notified of the teachers’ out-of-field status. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Plant City High School (#3431)</u></b> (Continued)		
<u>Ref. 343171</u>		
103 Basic 9-12	.3998	
130 ESOL	(.3998)	.0000
<u>Ref. 343172</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		<u>.0000</u>

**Robinson Elementary School (#3681)**

117. [Ref. 368101] One ESE student withdrew from school before the February 2011 reporting survey and should not have been included with that survey's results. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5000)	(.5000)
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118. [Ref. 368102] The ELL Student Plan for one student was not printed until October 18, 2010, which was after the October 2010 reporting survey. Consequently, we were unable to determine whether a written ELL Student Plan was timely prepared (i.e., prior to the reporting survey). We propose the following adjustment:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

119. [Ref. 368103] We noted the following exceptions involving two ELL students:

- a. The file for one student did not contain documentation to justify the student's ESOL placement or a notification letter informing the parents of their child's reclassification in the ESOL Program.

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Robinson Elementary School (#3681)** (Continued)

- b. The English language proficiency of one student was prematurely assessed prior to the student’s continued ESOL placement for a fifth year. Assessments were conducted in May 2010; however, the student was due for reevaluation by the end of October 2010 based on the student’s ESOL anniversary date.

We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.5000)</u>	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 119.*

- 120. [Ref. 368104] The files for two ELL students did not contain documentation justifying their continued ESOL placement for a fourth or sixth year. We noted that one student had taken the CELLA test in May 2010; however, the student was due for a reevaluation in November 2010 based on the student’s anniversary date. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.5000)</u>	.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 120.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Robinson Elementary School (#3681)** (Continued)

121. [Ref. 368105] The files for two ELL students did not contain documentation to justify the students' continued ESOL placements for a fifth or sixth year and ELL Committees were not convened to recommend the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.0000)</u>	.0000

*Please see pages 77 and 78 for our Follow-Up to Management's Response to Finding No. 121.*

122. [Ref. 368106] We noted the following exceptions for one ESE student:
- a. The number of instructional minutes reported for the student's on-campus portion of his schedule was reported as 450 minutes or .1500 FTE but should have been reported for 480 minutes or .1600 FTE.
  - b. The Matrix of Services form representing the student's on-campus portion of his instructional day incorrectly included 13 Special Consideration points for which the student was not eligible as the points are designated for students being served in the home or hospital. Consequently, the on-campus portion of the student's schedule should have been reported in Program No. 254 (ESE Support Level 4).

We propose the following adjustment:

254 ESE Support Level 4	.1600	
255 ESE Support Level 5	<u>(.1500)</u>	<u>.0100</u>
		<u>(.4900)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>			<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>LaVoy Exceptional Center (#3782)</u></b>			
123. [Ref. 378201] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>			
254 ESE Support Level 4	(1.0000)		
255 ESE Support Level 5	<u>1.0000</u>		.0000
124. [Ref. 378202] <u>The file for one ESE student in the February 2011 reporting survey did not contain an IEP that was valid during the reporting survey or a Matrix of Services form. We propose the following adjustment:</u>			
102 Basic 4-8	.5000		
254 ESE Support Level 4	<u>(.5000)</u>		.0000
125. [Ref. 378203] <u>The file for one ESE student did not contain evidence that a District LEA Representative had participated in the development of the student's IEP. We propose the following adjustment:</u>			
101 Basic K-3	.5000		
254 ESE Support Level 4	<u>(.5000)</u>		.0000
126. [Ref. 378270] <u>One teacher was not properly certified and was not approved by the School Board to teach Elementary Education out of field until January 18, 2011, which was after the October 2010 reporting survey. We propose the following adjustment:</u>			
103 Basic 9-12	.4250		
254 ESE Support Level 4	<u>(.4250)</u>		<u>.0000</u>
			<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Sessums Elementary School (#3922)**

127. [Ref. 392201] Two students were reported incorrectly in ESOL. The students were FES and scored English proficient on all three subtests of the students' CELLA test. We also noted that the ELL Committees for the students did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the students' continued ESOL placements for a fourth year. We propose the following adjustment:

101 Basic K-3	1.9800	
130 ESOL	<u>(1.9800)</u>	.0000

128. [Ref. 392202] We were unable to determine the validity of a Matrix of Services form for one ESE student. The Matrix of Services form indicated services in Domain B; however, those identified services were not addressed in the student's IEP. We also noted that the Matrix of Services form was not dated. Consequently, the student's reporting in Program No. 254 (ESE Support Level 4) was not adequately supported. We propose the following adjustment:

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

129. [Ref. 392203] One part-time ESE student was receiving instruction at home and on-campus. The on-campus instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's Matrix of Services form that applied only to the student's homebound instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0300	
255 ESE Support Level 5	<u>(.0300)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Sessums Elementary School (#3922)** (Continued)

130. [Ref. 392270/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We propose the following adjustments:

<u>Ref. 392270</u>		
101 Basic K-3	2.2000	
130 ESOL	<u>(2.2000)</u>	.0000
<u>Ref. 392271</u>		
102 Basic 4-8	1.2750	
130 ESOL	<u>(1.2750)</u>	.0000
		<u>.0000</u>

**Sickles High School (#4151)**

131. [Ref. 415101] We noted the following exceptions involving two Career Education 9-12 (OJT) students:

- a. The course schedule for one student listed two OJT courses that were funded for exactly one minute or .0004 FTE per course; however, the student did not work during the reporting survey and should not have been reported for either OJT course.
- b. One student was reported for more work hours than was supported by the student's timecard (3.74 hours versus 2 hours).

We propose the following adjustment:

300 Career Education 9-12	<u>(.0355)</u>	(.0355)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Sickles High School (#4151)** (Continued)

132. [Ref. 415102] The ELL Committee based its recommendation to continue one student’s ESOL placement on assessments that were not timely to the student’s ESOL anniversary date. Assessments were conducted in March 2009 but the student was not due for a reevaluation until January 2011 based on the student’s ESOL anniversary date. We also noted that the ELL Committee did not document at least two of the five required criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

133. [Ref. 415104] One ELL student was assessed FES and scored English proficient on all three subtests of the CELLA test and an ELL Committee was not convened subsequently to consider the student’s continued ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

***Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 133.***

134. [Ref. 415105] The ELL Student Plan for one student did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Sickles High School (#4151)** (Continued)

135. [Ref. 415106] The file for one ELL student who returned to the District after a six-year absence did not contain a notification letter informing the student’s parents of their child’s reentry in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.3336	
130 ESOL	<u>(.3336)</u>	<u>.0000</u>
		<u>(.0355)</u>

**Springhead Elementary School (#4161)**

136. [Ref. 416101] One ELL student scored English proficient on all three subtests of the CELLA test and the ELL Committee that convened based one of its criteria on assessments that were premature to the timing of the student’s ESOL anniversary date. Consequently, the student’s ESOL placement was not adequately supported for a fourth year. We propose the following adjustment:

101 Basic K-3	.9900	
130 ESOL	<u>(.9900)</u>	<u>.0000</u>

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 136.*

137. [Ref. 416102] The files for two ELL students did not contain documentation justifying the students’ continued ESOL placements for a fourth year. We propose the following adjustment:

101 Basic K-3	.9900	
102 Basic 4-8	.9900	
130 ESOL	<u>(1.9800)</u>	<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Springhead Elementary School (#4161)** (Continued)

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 137.*

**Summerfield Elementary School (#4211)**

138. [Ref. 421101] The Matrix of Services forms for two ESE students did not reflect the individual services for Domains A and E, respectively. We recalculated the Matrix of Services ratings to reflect only the services specified and determined that the students were eligible for Program No. 111 (Grades K-3 with ESE Services) and Program No. 112 (Grades 4-8 with ESE Services), respectively. We propose the following adjustment:

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

139. [Ref. 421102] One ELL student was assessed FES and scored English proficient on all three subtests of the CELLA test and an ELL Committee was not convened subsequently to consider the student’s continued ESOL placement for a third year. We propose the following adjustment:

101 Basic K-3	.4950	
130 ESOL	(.4950)	.0000
		.0000

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 139.*

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Tampa Bay Technical High School (#4221)**

140. [Ref. 422170] One Basic subject area teacher had earned only 20 of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

141. [Ref. 422171/72] The parents of students taught by two out-of-field teachers in ESOL were not notified of the teachers’ out-of-field status until February 1, 2011, which was after the October 2010 reporting survey. We propose the following adjustments:

<u>Ref. 422171</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

<u>Ref. 422172</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	<u>.0000</u>

.0000

**Tampa Bay Boulevard Elementary School (#4241)**

142. [Ref. 424170/71] Two teachers were not properly certified and were either not approved by the School Board to teach Elementary Education out of field (Ref. 424170) or were not approved until February 22, 2011, which was after the February 2011 reporting survey (Ref. 424171). We also noted that the parents of the students taught by one of these teachers (Ref. 424170) were not notified of the teacher’s out-of-field status. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Tampa Bay Boulevard Elementary School (#4241)</u></b> (Continued)	
Ref. 424170	
101 Basic K-3	.4950
255 ESE Support Level 5	(.4950)
	.0000
Ref. 424171	
101 Basic K-3	2.8983
111 Grades K-3 with ESE Services	.4301
254 ESE Support Level 4	(2.8334)
255 ESE Support Level 5	(.4950)
	.0000
	<u>.0000</u>

**Dorothy Thomas Center (#4321)**

143. [Ref. 432101] The file for one ELL student did not contain an ELL Student Plan that was valid during the 2010-11 school year. We also noted the student’s file did not contain documentation justifying the student’s continued ESOL placement for a fifth year. We propose the following adjustment:

102 Basic 4-8	.3417	
130 ESOL	(.3417)	
		.0000

***Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 143.***

144. [Ref. 432170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach Middle Grades Integrated Curriculum out of field. We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b>Findings</b>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Dorothy Thomas Center (#4321)</u></b> (Continued)		
<u>Ref. 432170</u>		
102 Basic 4-8	.0417	
130 ESOL	(.0417)	.0000
<u>Ref. 432171</u>		
102 Basic 4-8	1.4354	
254 ESE Support Level 4	(1.4354)	.0000
<u>Ref. 432172</u>		
102 Basic 4-8	.0750	
130 ESOL	(.0750)	.0000
		<u>.0000</u>
<b><u>Trapnell Elementary School (#4481)</u></b>		
145. [Ref. 448101] <u>The FTE for two ESE students (one student was in our sample) was overreported. The students' reported schedules incorrectly included time while in Head Start; a non-FEFP funded Program. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	(.1600)	(.1600)
146. [Ref. 448102] <u>One ELL student was assessed as FES after returning to the District from an absence of over three years; however, the file for this student did not contain any other documentation to support the student's ESOL placement. We propose the following adjustment:</u>		
102 Basic 4-8	.4950	
130 ESOL	(.4950)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Trapnell Elementary School (#4481)** (Continued)

147. [Ref. 448104] We noted the following exceptions for two ELL students who were incorrectly reported in ESOL:

- a. One student was due for an assessment of English language proficiency in November 2010 based on the student’s ESOL anniversary date, which was prior to the student’s fourth year of ESOL placement. However, the student’s English proficiency was not assessed at that time nor was an ELL Committee convened to consider the student’s continued ESOL placement.
- b. One student scored English proficient on all subtests of the CELLA test and an ELL Committee had not been timely convened (i.e., just prior to the student’s ESOL anniversary date) to consider the student’s continued ESOL placement for a fourth year.

We propose the following adjustment:

101 Basic K-3	.8868	
102 Basic 4-8	.4950	
130 ESOL	(1.3818)	.0000
		(.1600)

**Caminiti Exceptional Center (#4562)**

148. [Ref. 456201] The Matrix of Services forms for two ESE students did not reflect the authorized individual services for Domains C and D, respectively. We recalculated the Matrix of Services ratings to reflect only the services specified and determined that the students were eligible for Program No. 113 (Grades 9-12 with ESE Services.) We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<b><u>Findings</u></b>			<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Caminiti Exceptional Center (#4562)</u></b> (Continued)			
113 Grades 9-12 with ESE Services	1.0000		
254 ESE Support Level 4	(.5000)		
255 ESE Support Level 5	(.5000)		.0000
			<u>.0000</u>

**Woodbridge Elementary School (#4941)**

149. [Ref. 494101] The notification letter informing parents of one ELL student’s continuing ESOL placement was dated April 16, 2010; however, this was prior to the student’s enrollment in Hillsborough County which was on August 25, 2010. Consequently, we were unable to determine whether the parents were timely notified (i.e., prior to the reporting survey) of the student’s continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.9900		
130 ESOL	(.9900)		.0000

150. [Ref. 494102] One ELL student was due for an English proficiency assessment in January 2011, prior to the student’s fourth year of ESOL placement. However, the student’s English proficiency was not assessed at that time nor was an ELL Committee convened to consider the student’s continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.4950		
130 ESOL	(.4950)		.0000
			<u>.0000</u>

*Please see pages 77 and 78 for our Follow-Up to Management’s Response to Finding No. 150.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hospital - Homebound and Homebased Programs (#5371)**

151. [Ref. 537101] The reporting of 81 ESE students (39 students were in our sample), who were provided instruction via teleclass, were incorrectly reported in Program No. 255 (ESE Support Level 5) for this instruction. The teleclass delivery method of instruction (instruction that enables one teacher to serve multiple remote student sites simultaneously) historically has been reported in the Basic with ESE Services Program. The teleclass methodology does not support the inclusion of the 13 Special Considerations points associated with placement in the Hospital and Homebound Program, which is dependent on the instruction being provided on a one-to-one basis. We requested but were not provided documentation to support that the students were provided such instruction on a one-to-one basis. The files for the sample students reported for a teleclass were all identical and supported the reporting in the Basic with ESE Services Program. Accordingly, we propose the following adjustment:

112 Grades 4-8 with ESE Services	7.1947	
113 Grades 9-12 with ESE Services	13.5343	
255 ESE Support Level 5	<u>(20.7290)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hospital - Homebound and Homebased Programs (#5371)** (Continued)

**Follow-Up to Management’s Response to Finding No. 151 [Ref. 537101]:** *In her written response, the Superintendent contested the Finding and has offered the District’s rationale that the teleclass delivery method of instruction does not preclude the use of 13 Special Considerations points in determining the student’s cost factor (i.e., 255). Central to this issue is whether instruction provided via teleclass is on a one-to-one basis. We inquired of District management regarding whether the instruction provided to students was on a one-to-one basis but received no documentation to support that students received instruction on that basis as required. The Superintendent also made reference in her response to an additional parenthetical statement that was added to the revised Matrix of Services Handbook, 2012 edition, and inferred that, prior to the 2012 edition, all students meeting the Hospital/Homebound Program eligibility requirements should be eligible for the 13 Special Considerations points with no exclusion based on the teleclass delivery method of instruction. However, as previously mentioned, the primary issue is whether students received one-to-one instruction from a teacher. Absent evidence of instruction on a one-to-one basis and since the teleclass delivery method of instruction has historically been reported in the Basic with ESE Services Program, our Finding stands as presented.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hospital - Homebound and Homebased Programs (#5371)** (Continued)

152. [Ref. 537102] We noted the following exceptions involving six students (four in our ESE Support Levels 4 and 5 sample [one of whom was also cited in Finding No. 151 (Ref. 537101) in the February 2011 survey], one in our Basic with ESE Services sample, and one in our Basic sample):

- a. There was no attendance documentation for the one Basic student.
- b. Four students were reported for more instructional time than was provided.
- c. The number of instructional minutes for one ESE student was overstated. The student was reported for both homebound instruction and on-campus instruction; however, the student only received on-campus instruction and was not provided any homebound instruction during the October 2010 reporting survey.

We propose the following adjustment:

101 Basic K-3	(.0100)	
113 Grades 9-12 with ESE Services	(.0602)	
255 ESE Support Level 5	(.1369)	(.2071)
		(.2071)

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**RCMA Wimauma Academy (#6615)**

153. [Ref. 661501] Two ELL students scored English proficient in all areas of the CELLA test and the ELL Committees were convened in September 2010; however, the ELL Committees' recommendations were based on assessments that were not timely to the students' ESOL anniversary dates and did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C., prior to recommending the students' continued ESOL placements for a fourth or fifth year. We propose the following adjustment:

101 Basic K-3	.9900	
102 Basic 4-8	.9900	
130 ESOL	<u>(1.9800)</u>	<u>.0000</u>
		<u>.0000</u>

**Follow-Up to Management's Response to Finding No. 153 [Ref. 661501]:** *In his written response, the Charter School Director responded that the students in question were eligible based on IPT results from February and March of 2010. He also stated that Star Reading test data from August 2010 showed the students to be below grade level in Reading. However, as mentioned in our Finding, the ELL Committees' recommendations were based on assessments that were not timely to the students' ESOL anniversary dates and did not consider at least two of the five criteria specified in rule prior to recommending the students continued ESOL placements for a fourth or fifth year. Accordingly, our Finding stands as presented.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Florida Autism Charter School of Excellence (#6639)**

154. [Ref. 663970/71/72] Three teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers were out of field in Elementary Education (Ref. 663970), Art and Middle Grades Integrated Curriculum (Ref. 663971), and Reading (Ref. 663972). We also noted that the parents of the out-of-field Art teacher were not notified of the teacher’s out-of-field status. We propose the following adjustments:

<u>Ref. 663970</u>		
101 Basic K-3	1.9965	
254 ESE Support Level 4	<u>(1.9965)</u>	.0000
<u>Ref. 663971</u>		
102 Basic 4-8	.7920	
254 ESE Support Level 4	<u>(.7920)</u>	.0000
<u>Ref. 663972</u>		
103 Basic 9-12	1.1622	
254 ESE Support Level 4	<u>(.9834)</u>	
255 ESE Support Level 5	<u>(.1788)</u>	.0000
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<u><b>(5.4239)</b></u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

Proposed Net  
 Adjustments  
 (Unweighted FTE)

**Findings**

Follow-Up to Management's Response to Finding Nos. 7, 10, 17, 24, 29, 36, 43, 44, 65, 88, 91, 94, 98, 100, 112, 119, 120, 121, 133, 136, 137, 139, 143, and 150 [Refs. 8103, 9303, 11001, 15105, 29103, 37101, 52104, 52105, 129101, 242106, 253101/02, 316103, 317102, 337101, 343103, 368103 (b), 368104, 368105, 415104, 416101, 416102, 421102, 432101, and 494102, respectively]:

*In her written response, the Superintendent disagreed with the above-cited Findings and stated that the District abided by the protocol delineated in the Consent Decree and the English Language Learners (ELL) Data Base and Program Handbook. She also stated that the District was adversely impacted by changes in the Department of Education English for Speakers of Other Languages (ESOL) guidelines and that these items were not clearly defined or disseminated in a timely fashion.*

*However, Section 1011.62(1)(g)3.a., Florida Statutes, states, in part, that "a student whose English competency does not meet the criteria for proficiency after 3 years in the ESOL program may be reported for a fourth, fifth, or sixth year of funding, provided his or her limited English proficiency is assessed and properly documented prior to his or her enrollment in each additional year beyond the 3-year base period." This is the basis for the ESOL anniversary date and Department of Education management has acknowledged this longstanding approach.*

*(Follow-Up to Management's Response continues on the next page.)*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

Follow-Up to Management’s Response to Finding Nos. 7, 10, 17, 24, 29, 36, 43, 44, 65, 88, 91, 94, 98, 100, 112, 119, 120, 121, 133, 136, 137, 139, 143, and 150 [Refs. 8103, 9303, 11001, 15105, 29103, 37101, 52104, 52105, 129101, 242106, 253101/02, 316103, 317102, 337101, 343103, 368103 (b), 368104, 368105, 415104, 416101, 416102, 421102, 432101, and 494102, respectively] (Continued)

*The students in the above-cited Findings were not properly documented by the District to be extended into a fourth, fifth, or sixth year of ESOL based on the students’ anniversary dates. Specifically, the students’ assessments were either not completed or based on assessments in the prior year that were not timely to the beginning of the students’ next year of ESOL placements (based on the students’ initial placement dates) or the students were assessed English proficient without corresponding ELL Committee documentation to substantiate reasons for continued ESOL placements.*

*Additionally, two of the above-cited Findings (Finding Nos. 36 and 44 – Refs. 37101 and 52105, respectively) included other issues not related to the specific concern noted in the Superintendent’s response (i.e., documentation to justify students’ continued ESOL placements for years four, five, or six). These students were either beyond the maximum six-year period allowed for State funding of ESOL, the students’ ELL Student Plans did not authorize all courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies, or both.*

*Accordingly, our Findings stand as presented.*

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2011

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the 11-day survey window are reported with that survey's results; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) *Matrix of Services* forms are correctly scored and accurately reflect the services provided in accordance with the students' IEPs; (4) ESE students are reported in accordance with their *Matrix of Services* forms; (5) students are reported appropriately for their on-campus instruction based on the *Matrix of Services* form applicable to that placement and not based on the students' Hospital and Homebound placements; (6) there is evidence of review of the *Matrix of Services* form to ensure that the IEP services are still properly represented by the *Matrix of Services* form; (7) IEPs and EPs are timely prepared by the required personnel and retained in the students' files; (8) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students' entry into that year based on the students' individual anniversary dates of the students' initial ESOL placements; (9) all returning ELL students after an extended absence from the District should be reassessed and their parents provided notification of their children's ESOL placements; (10) ELL Committees should be convened timely as it relates to the student's continued ESOL placement date based on the student's individual anniversary dates and should consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C.; (11) *ELL Student Plans* should be timely prepared, reviewed and updated annually; properly maintained in the students' files; should be complete with students' instructional time; and include all authorized courses that are to employ ESOL strategies as indicated on the attached schedules; (12) only students who have not exceeded the maximum six-year period of State funding of ESOL should be reported in the ESOL Program; (13) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (14) only those students actually in an OJT program with a job should be reported for any OJT courses; (15) teachers are properly certified or, if out of field, are timely approved by the School Board to teach out of field; (16) out-of-field teachers earn their required in-service training points or college credits as required by their education timeline; and (17) parents are properly notified of teachers' out-of-field status including the specific out-of-field courses taught.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2011

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District’s obligation to comply with all State requirements governing FTE and FEFP.

**Regulatory Citations**

Reporting

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

*FTE General Instructions 2010-11*

Attendance

- Section 1003.23, F.S. .... Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C. .... Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records

*FTE General Instructions 2010-11*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2011

**Regulatory Citations** (Continued)

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .... Definitions of Terms Used in Vocational Education and Adult Programs  
*FTE General Instructions 2010-11*

Exceptional Education

Section 1003.57, F.S. .... Exceptional Students Instruction

Section 1011.62, F.S. .... Funds for Operation of Schools

Section 1011.62(1)(e), F.S. .... Funding Model for Exceptional Student Education Programs

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

Rule 6A-6.03029, F.A.C. .... Development of Family Support Plans for Children with Disabilities  
 Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C. .... Course Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. .... General Education Intervention Procedures, Identification, Evaluation,  
 Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, F.A.C. .... Individual Educational Plans (IEPs) and Educational Plans (EPs) for  
 Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .... Definitions, ESE Policies and Procedures, and ESE Administrators  
*Matrix of Services Handbook (2004 Revised Edition)*

Teacher Certification

Section 1012.42(2), F.S. .... Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. .... Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. .... Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. .... Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. .... Instructional Personnel Certification

Rule 6A-6.0907, F.A.C. .... Inservice Requirements for Personnel of Limited English Proficient  
 Students

*The accompanying notes are an integral part of this schedule.*

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

**NOTE A – SUMMARY**

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

**1. School District of Hillsborough County**

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

For the fiscal year ended June 30, 2011, the District operated 276 schools serving prekindergarten through twelfth grade students, reported 192,852.31 unweighted FTE, and received approximately \$616 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

**2. Florida Education Finance Program (FEFP)**

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



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

**NOTE A - SUMMARY** (Continued)

**3. Full-Time Equivalent (FTE) Students**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

**4. Calculation of FEFP Funds**

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

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

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

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

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

**7. Statutes and Rules**

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

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

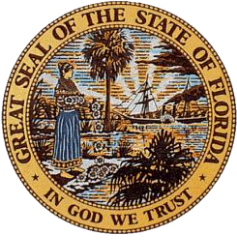
**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

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

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Davis Elementary School	1
2. Carver Exceptional Center	2 and 3
3. Frost Elementary School	4
4. Alexander Elementary School	5 through 7
5. Strawberry Crest High School	8 through 16
6. Reddick Elementary School	17 through 19
7. Alonso High School	20 through 26
8. Brandon High School	27 through 35
9. Simmons Career Center	36 through 40
10. Bryan Elementary School	41 through 45
11. Chamberlain High School	46 through 50
12. Crestwood Elementary School	51 through 53
13. Cypress Creek Elementary School	54 through 58
14. Dover Elementary School	59 through 64
15. Durant High School	65 through 70
16. Egypt Lake Elementary School	71
17. Gaither High School	72 through 79
18. Heritage Elementary School	80 through 82
19. Leto High School	83 through 90
20. Lopez Elementary School	91 and 92
21. Oak Grove Elementary School	93 through 96
22. Newsome High School	97 through 99
23. Riverview High School	100 through 108
24. Pizzo Elementary School	109
25. Plant City High School	110 through 116
26. Robinson Elementary School	117 through 122
27. LaVoy Exceptional Center	123 through 126
28. Ruskin Elementary School	NA
29. Sessums Elementary School	127 through 130
30. Sickles High School	131 through 135
31. Springhead Elementary School	136 and 137
32. Summerfield Elementary School	138 and 139
33. Tampa Bay Technical High School	140 and 141
34. Tampa Bay Boulevard Elementary School	142
35. Dorothy Thomas Center	143 and 144
36. Trapnell Elementary School	145 through 147
37. Caminiti Exceptional Center	148
38. Wimauma Elementary School	NA
39. Woodbridge Elementary School	149 and 150
40. Hospital - Homebound and Homebased Programs	151 and 152
41. RCMA Wimauma Academy	153
42. Florida Autism Charter School of Excellence	154



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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 HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 11, 2011, that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 70 of the 640 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 1 through 5.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011.

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

## Internal Control Over Compliance


In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>1</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>1</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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

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

Respectfully submitted,



David W. Martin, CPA  
September 21, 2012

**SCHEDULE F**

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

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (2,636) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (166,360) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	8,842
IDEA (K-12), Unweighted	45
IDEA (PK), Weighted	2,614
IDEA (PK), Unweighted	70
Teenage Parents and Infants	168
Hazardous Walking	23,467
Two Miles or More	131,006
Center to Center (IDEA), Weighted	77
Center to Center (IDEA), Unweighted	<u>71</u>
Total	<u>166,360</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE F (Continued)**

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u> Proposed Net <u>Adjustment</u>	<u>Students</u> Proposed Net With <u>Exceptions</u> <u>Adjustment</u>	
We noted that the reported number of buses in operation was understated.	1		
We sampled 640 of the 166,360 students reported as being transported by the District.		70	(23)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 31 students.	-	<u>31</u>	<u>31</u>
Total	<u>1</u>	<u>101</u>	<u>8</u>

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

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

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE G**

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

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 99.

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2010 surveys and the February and June 2011 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.*

1. [Ref. 51] We noted the following exceptions involving 41 students in our sample reported in IDEA-Weighted categories (24 students in IDEA [K-12], Weighted, 16 students in IDEA [PK] Weighted, and 1 student in Center to Center [IDEA], Weighted):

- a. The IEPs for 20 students did not specify the needs of the students as related to their disabilities requiring specialized transportation. However, we noted that 4 students were eligible for reporting in the IDEA, (PK), Unweighted ridership category, 1 student for the IDEA (K-12), Unweighted ridership category, and 15 students for the Two Miles or More ridership category.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

- b. The IEPs for 3 students did not authorize bus transportation. However, we noted that 2 of the 3 students were eligible for reporting in the Two Miles or More ridership category.
- c. The IEPs for 13 students did not adequately support the students' reporting in an IDEA-Weighted classification. The IEPs stated that the rationale for weighted classification for these students was either the age of the students or age of the student as it related to the students' safety rather than the students' individual disabilities. We noted that 12 students were otherwise eligible for the IDEA (PK), Unweighted ridership category and 1 student for the IDEA (K-12), Unweighted category.
- d. The IEP for 1 student listed a shortened day as criteria for weighted transportation. However, no other documentation was available to substantiate the reporting. We noted that the student was eligible for the Two Miles or More ridership category.
- e. The IEP for 1 student did not authorize the student's reporting in the Center to Center (IDEA), Weighted ridership category.
- f. One student was absent from school during the entire July 2010 summer school session. Consequently, the student was not eligible for State transportation funding.
- g. The IEPs for 2 students did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted that the students were otherwise eligible for reporting in the Two Miles or More ridership category.

We propose the following adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net Adjustments</u></b>
<b>a. <u>July 2010 Survey</u></b>		
<b><u>16 Days in Term</u></b>		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
<b><u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(4)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	3	
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(7)	
Two Miles or More	7	
<b><u>June 2011 Survey</u></b>		
<b><u>8 Days in Term</u></b>		
IDEA (K-12), Weighted	(5)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>5</u>	0
<b>b. <u>July 2010 Survey</u></b>		
<b><u>16 Days in Term</u></b>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<b><u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(1)	
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	(1)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

<b><u>Findings</u></b>	<b><u>Students Transported Proposed Net Adjustments</u></b>
<b>c. <u>October 2010 Survey</u></b>	
<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(1)
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	(1)
IDEA (PK), Unweighted	1
 <b><u>February 2011 Survey</u></b>	
<u>90 Days in Term</u>	
IDEA (PK), Weighted	(4)
IDEA (PK), Unweighted	4
 <b><u>June 2011 Survey</u></b>	
<u>8 Days in Term</u>	
IDEA (PK), Weighted	(7)
IDEA (PK), Unweighted	7
	0
 <b>d. <u>October 2010 Survey</u></b>	
<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(1)
Two Miles or More	1
	0
 <b>e. <u>October 2010 Survey</u></b>	
<u>90 Days in Term</u>	
Center to Center (IDEA), Weighted	(1)
	(1)
 <b>f. <u>July 2010 Survey</u></b>	
<u>16 Days in Term</u>	
IDEA (K-12), Weighted	(1)
	(1)
 <b>g. <u>July 2010 Survey</u></b>	
<u>16 Days in Term</u>	
IDEA (K-12), Weighted	(1)
Two Miles or More	1
 <b><u>October 2010 Survey</u></b>	
<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(1)
Two Miles or More	1
	0

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

2. [Ref. 52] We noted the following exceptions involving six students in our sample in the IDEA (K-12), Unweighted ridership category:

- a. One student was not in school during the July 2010 reporting survey period and should not have been reported for State transportation funding.
- b. The IEPs for three students did not authorize bus transportation. However, we noted that one of the three students was eligible for reporting in the Hazardous Walking ridership category.
- c. The IEPs for two students indicated that the students were eligible for the IDEA (K-12), Weighted ridership category.

We propose the following adjustments:

<p><b>a. <u>July 2010 Survey</u></b>  <u>16 Days in Term</u>                  IDEA (K-12), Unweighted</p>	<p>(1)</p>	<p>(1)</p>
<p><b>b. <u>October 2010 Survey</u></b>  <u>90 Days in Term</u>                  IDEA (K-12), Unweighted</p>	<p>(1)</p>	
<p><b><u>February 2011 Survey</u></b>  <u>90 Days in Term</u>                  IDEA (K-12), Unweighted                  Hazardous Walking</p>	<p>(2)  <u>1</u></p>	<p>(2)</p>
<p><b>c. <u>October 2010 Survey</u></b>  <u>90 Days in Term</u>                  IDEA (K-12), Weighted                  IDEA (K-12), Unweighted</p>	<p>1                  (1)</p>	
<p><b><u>June 2011 Survey</u></b>  <u>8 Days in Term</u>                  IDEA (K-12), Weighted                  IDEA (K-12), Unweighted</p>	<p>1                  (1)</p>	<p>0</p>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

3. [Ref. 53] We noted the following exceptions involving 17 students in our sample for the Center to Center (IDEA), Unweighted ridership category:

- a. The IEPs for 16 students did not authorize transportation for Center-to-Center instruction. However, we noted that 5 of the 16 students were eligible for reporting in the IDEA (PK), Unweighted ridership category.
- b. One student’s IEP was missing and could not be located. Consequently, the student’s reporting in an IDEA ridership category was not supported and the student was not otherwise eligible for State transportation funding.

We propose the following adjustments:

<b>a. <u>October 2010 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	1	
Center to Center (IDEA), Unweighted	<u>(8)</u>	
 <b><u>February 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	4	
Center to Center (IDEA), Unweighted	<u>(8)</u>	(11)
 <b>b. <u>February 2011 Survey</u></b>		
<u>90 Days in Term</u>		
Center to Center (IDEA), Unweighted	<u>(1)</u>	(1)

4. [Ref. 54] Four students in our sample were either not in attendance or were not enrolled during the survey periods concerned. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

<b><u>July 2010 Survey</u></b>		
<u>16 Days in Term</u>		
Hazardous Walking	(1)	
Two Miles or More	<u>(2)</u>	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net Adjustments</u></b>
<b><u>June 2011 Survey</u></b>		
<b><u>8 Days in Term</u></b>		
Hazardous Walking	(1)	(4)
5. [Ref. 56] <u>We noted the following exceptions involving two students in our sample who were reported in the Hazardous Walking ridership category:</u>		
a. <u>One student was not shown on the supporting bus driver’s report as having been transported during the October 2010 reporting survey. Consequently, the student was not eligible for State transportation funding.</u>		
b. <u>One student in the June 2011 survey lived more than two miles from school and should have been reported in the Two Miles or More ridership category.</u>		
We propose the following adjustments:		
<b><u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Hazardous Walking	(1)	
<b><u>June 2011 Survey</u></b>		
<b><u>8 Days in Term</u></b>		
Hazardous Walking	(1)	
Two Miles or More	<u>1</u>	(1)
6. [Ref. 57] <u>The District’s reported number of buses in operation was understated by one bus. Also, 31 students who were eligible to be reported in the Two Miles or More ridership category were incorrectly excluded. We propose the following adjustment:</u>		
<b><u>October 2010 Survey</u></b>		
Number of Buses in Operation	<u>1</u>	
<b><u>90 Days in Term</u></b>		
Two Miles or More	<u>31</u>	31

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

7. [Ref. 55] The number of days in term for 535 students was incorrectly reported. The students were reported for varying numbers of days ranging from 6 days to 36 days but should have been reported for either a 16-day term (507 students) or a 34-day term (28 students). We propose the following adjustment:

**July 2010 Survey**

36 Days in Term

Two Miles or More (28)

23 Days in Term

IDEA (PK), Weighted (3)

Hazardous Walking (32)

Two Miles or More (143)

17 Days in Term

IDEA (K-12), Weighted (35)

IDEA (PK), Weighted (12)

Hazardous Walking (74)

Two Miles or More (152)

14 Days in Term

Two Miles or More (28)

6 Days in Term

Hazardous Walking (3)

Two Miles or More (25) (535)

34 Days in Term

Two Miles or More 28

16 Days in Term

IDEA (K-12), Weighted 35

IDEA (PK), Weighted 15

Hazardous Walking 109

Two Miles or More 348 535

**Proposed Net Adjustment**

8

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE H**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation

**RECOMMENDATIONS AND REGULATORY CITATIONS**

For the Fiscal Year Ended June 30, 2011

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students is accurately reported; (2) only those students who are indicated as riding on the bus drivers’ reports of their assigned buses should be reported for State transportation funding; (3) transported students are reported for the correct ridership classification and for the correct number of days in term; (4) only those students who are documented as enrolled in school during the survey week concerned and transported by the District at least once during the 11-day survey window are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported and students are reported with the correct bus transporting them to their assigned school of enrollment; (6) students are appropriately classified as IDEA students in need of transportation as supported by the students’ IEPs; (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students’ IEPs; and (8) Center-to-Center students are properly reported based on their IDEA or non-IDEA status and are reported for only those number of days that the students were transported during the reporting survey.

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

**Regulatory Citations**

- Chapter 1006, Part I, E., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation
- Student Transportation General Instructions 2010-11*

*The accompanying notes are an integral part of this schedule.*

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

**NOTE A – SUMMARY**

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

**1. Student Eligibility**

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

**2. Transportation in Hillsborough County**

For the fiscal year ended June 30, 2011, the District received approximately \$34.4 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	310	6,341
October 2010	1,003	76,458
February 2011	989	77,119
June 2011	<u>334</u>	<u>6,442</u>
Total	<u>2,636</u>	<u>166,360</u>

**3. Statutes and Rules**

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

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

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

**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A  
MANAGEMENT'S RESPONSE**

**School Board**

Candy Olson, Chair  
 April Griffin, Vice Chair  
 Doretha W. Edgecomb  
 Carol W. Kurdell  
 Jack R. Lamb, Ed.D.  
 Susan L. Valdes  
 Stacy R. White, Pharm.D.



**Hillsborough County**  
**PUBLIC SCHOOLS**  
*Excellence in Education*

**Superintendent of Schools**  
 MaryEllen Elia

September 21, 2012

Mr. David W. Martin, CPA  
 Auditor General  
 Room 476A, Claude Pepper Building  
 111 West Madison Street  
 Tallahassee, FL 32399-1450

RE: Response to the draft report on the examination of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation, as reported by the Hillsborough County District School Board for the fiscal year ended June 30, 2011

Dear Mr. Martin:

Please see below for our third correspondence concerning the above document.

We have reviewed each of the findings reported in the audit draft of Full-Time Equivalent (FTE) Students and Student Transportation for the Hillsborough County Public Schools (HCPS) for the fiscal year ended June 30, 2011. This response is pursuant to the provisions of Section 11.45(7) (d), Florida Statutes.

The results of this audit will be used to identify areas for improvement in record keeping and documentation as is the intent of any audit process.

**Concern:** *Documentation to justify a students' continued ESOL placement for years four, five, or six.*

**Response:** The district disagrees with the findings noted below. The district abided by the protocol delineated in the Consent Decree and the English Language Learners (ELL) Data Base and Program Handbook, we were adversely impacted by changes in Florida Department of Education (FLDOE) English for Speakers of Other Languages (ESOL) guidelines, and these items were not clearly defined or disseminated in a timely fashion.

- 1) ESOL: Ref. 8103, 9303, 11001, 15105, 29103, 37101, 52104, 52105, 129101, 242106, 253101/02, 316103, 317102, 337101, 343103, 368103 (b), 368104, 368105, 415104, 416101, 416102, 421102, 432101, 494102

**EXHIBIT A (CONTINUED)  
MANAGEMENT’S RESPONSE**

Mr. David W. Martin, CPA  
September 21, 2012  
Page 2

**Concern:** *Teacher: Out of Field*

**Response:** The district disagrees with the finding noted below. The teacher earned the correct training points prior to the due date and did not instruct courses that required the certification prior to earning the points.

- 1) Ref: 29171

**Concern:** *Hospital and Homebound Placements*

**Response:** In contesting the above finding, the district offers the following rationale. Rule 6A-6.03020, FAC. Specially Designed Instruction for Students Who Are Homebound or Hospitalized states, in part:

- (1) Homebound or hospitalized. A homebound or hospitalized student is a student who has a medically diagnosed physical or psychiatric condition which is acute or catastrophic in nature, or a chronic illness, or a repeated intermittent illness due to a persisting medical problem and which confines the student to home or hospital, and restricts activities for an extended period of time. The medical diagnosis shall be made by a licensed physician.

The *Hospital/Homebound Program and Services Policy and Procedures Manual*, published by the Bureau of Exceptional Education and Student Services, Florida Department of Education states, in part, under the heading "Instructional Services":

The following settings and instructional methods—or a combination of both—are appropriate for providing instruction to students determined eligible for H/H services.

**Settings**

- Instruction in a home, Instruction in a hospital, Instruction in a psychiatric facility, Other settings

**Methods**

- One-to-one instruction in the home or hospital
- Instructional grouping of certain students in a hospital or psychiatric facility
- Instruction through telecommunications or computer devices

The longer the student will be out of school, the greater the need for special accommodations like distance learning. Distance learning includes, but is not limited to, the following:

Teleclass is similar to a telephone conference call. This method enables one instructor to serve multiple remote student sites simultaneously. Teleclass allows for

**EXHIBIT A (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

Mr. David W. Martin, CPA  
September 21, 2012  
Page 3

more direct instructional time, student/peer interaction, and instruction for a student who does not have an adult in the home or who may have a contagious disease.

All students who receive Hospital/Homebound services met the eligibility requirements outlined in Rule 6A-6.03020, FAC. Students who are served in the Teleclass instructional method are engaged in individual, direct instruction with a single teacher and are able to receive one-on-one instruction as needed. The teacher provides individual instruction to multiple remote students via a telecommunication device during a portion of the class, and utilizes the remaining portion to communicate with each individual student to check for understanding, answer questions, review assignments and/or re-teach concepts.

The Special Considerations section of the Matrix of Services Handbook, 2004 Revised Edition, states, in part:

**Add 13 points for students eligible for the hospital/homebound program who are receiving individual instruction at home or at a hospital.**

- This applies only to those students who have been determined eligible for the hospital/homebound program as defined in Rule 6A-6.03020, FAC.

It should be noted that the new Matrix of Services Handbook, 2012 Edition, page 43 reads as follows:

**Add 13 points for students eligible for the hospital or homebound program who are receiving individual instruction at home or in a hospital. (Teacher and student must be at the same location)**

The additional parenthetical statement, "teacher and student must be in the same location," added in the 2012 edition would indicate that prior to 2012, the Florida Department of Education recognized that all students who meet the hospital/homebound program eligibility requirements as defined in Rule 6A-6.03020, FAC were, eligible for the additional Special Considerations points.

A review of all manuals and publications related to Hospital/Homebound services in effect during the audit period and the 2004 Matrix of Services Handbook in effect during the audit period, yielded no policies, procedures, or directives that would exclude an eligible Hospital/Homebound student being served via Teleclass from receiving the 13 Special Considerations points.

We respectfully maintain that the audit adjustment for the Hospital - Homebound and Homebased Programs cited above should not be taken.

1) Ref. 537101

**EXHIBIT A (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

Mr. David W. Martin, CPA  
September 21, 2012  
Page 4

**Concern:** *Charter School deficiencies.*

**Response:** The two charter schools referenced below are in disagreement with the audit findings. Redlands Christian Migrant Association and Florida Autism Center of Excellence charter schools are contesting their FTE audit findings. As the charter schools are separate entities, any and all audit information will be given to us from their respective schools.

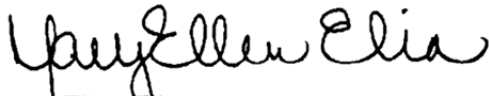
- 1) Ref. 661501 - RCMA
- 2) Ref. 663901 - FACE

For background information Hillsborough County had 38 operating charter schools as of June 30, 2011. All charter schools are considered Component Units of the Hillsborough County School System. They are legally separate from the school board and are corporations organized under Section 1002.33, Florida Statutes, to operate as public (as opposed to private) schools and are held responsible for prudent use of the public funds they receive.

As always, we appreciate the opportunity for review of our management procedures regarding FTE reporting and compliance. The audit report is generally accepted as written. Additionally, we reserve the right to appeal the final audit report, as we deem appropriate.

In conclusion, we wish to thank Ms. Patricia Ferguson and Ms. Mary Ann Pekkala of the Auditor General's staff for their professional and courteous manner in which they conducted the FTE audit. If additional questions arise, please feel free to contact me or our staff as needed.

Sincerely,



MaryEllen Elia  
Superintendent

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EXHIBIT A (CONTINUED)  
MANAGEMENT'S RESPONSE



REDLANDS CHRISTIAN MIGRANT ASSOCIATION, 402 WEST MAIN STREET, IMMOKALEE, FLORIDA 34142-3933  
(239) 658-3560 • FAX (239) 658-3571  
www.rcma.org

FEFP Review Section  
Auditor General  
3505 E. Frontage Rd # 350  
Tampa, FL 33609

We feel the students referenced in this finding should be funded even though the audit found them to be ineligible for extension of ELL services for surveys 2 & 3 for academic year 2010-2011. They were eligible based on IPT results from February and March of 2010; results that our district advised qualified these students for the extension. Furthermore, attached please find STAR Reading test data from August 2010, norm-referenced data which shows them both to be below grade level in reading. We ask that the adjustment made be reversed.

Sincerely,

Mark Haggett, Director  
RCMA Wimauma Academy

ESTABLISHED IN 1965, RCMA IS AN EQUAL OPPORTUNITY EMPLOYER FUNDED IN PART BY:





EXHIBIT A (CONTINUED)  
MANAGEMENT'S RESPONSE



*where hope leads to success*

September 21, 2012

Mr. David W. Martin, CPA  
Auditor General  
State of Florida

RE: FEFP Program FTE Audit  
Teacher Certification Audit Findings  
Fiscal Year Ended June 30, 2011

Finding Ref. 663970: We believe that these students should be funded.

We plan to appeal these findings with the Florida Department of Education.

Finding Ref. 663971: We believe that this student should be funded.

We plan to appeal these findings with the Florida Department of Education.

Finding Ref.663972: We believe that these students should be funded.

We plan to appeal these findings with the Florida Department of Education.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Porter", written over a horizontal line.

Tom Porter  
Vice President, Quest Schools