

**HILLSBOROUGH COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Jeff Eakins served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Susan L. Valdes	1
Sally A. Harris, Vice Chair from 11-22-16	2
Cindy Stuart, Chair from 11-22-16, Vice Chair through 11-21-16	3
Melissa Snively	4
Tamara P. Shamburger from 11-22-16	5
Doretha W. Edgecomb through 11-21-16	5
April Griffin, Chair through 11-21-16	6
Lynn L. Gray from 11-22-16	7
Carol W. Kurdell through 11-21-16	7

The team leader was Mary Anne Pekkala, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD
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HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ELPA	English Language Proficiency Assessment
EOC	End-of-Course
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FSA in ELA	Florida Standards Assessment in English Language Arts
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Hillsborough County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 79 of the 419 students in our ESE Support Levels 4 and 5 test and 15 of the 150 students in our Career Education 9-12 test. Thirty (7 percent) of the 419 students in our ESE Support Levels 4 and 5 test attended charter schools and 29 (37 percent) of the 79 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 80 of the 510 students in our student transportation test, in addition to 186 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 89 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 5.2619 (3.1960 applicable to District schools other than charter schools and 2.0659 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 85.4420 (53.9007 applicable to District schools other than charter schools and 31.5413 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 257 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$355,499 (negative 85.4420 times \$4,160.71), of which \$224,265 is applicable to District schools other than charter schools and \$131,234 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hillsborough County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of 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. The District had 242 schools other than charter schools, 41 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$808.5 million was provided through the FEFP to the District for the District-reported 210,932.32 unweighted FTE as recalibrated, which included 17,909.36 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$33 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Hillsborough County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12, the Hillsborough County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 30, 2018

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2017, the Hillsborough County District School Board (District) reported to the DOE 210,932.32 unweighted FTE as recalibrated, which included 17,909.36 unweighted FTE as recalibrated for charter schools, at 242 District schools other than charter schools, 41 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (288) consisted of the total number of brick and mortar schools and cost centers in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (29,870) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 79 of the 419 students in our ESE Support Levels 4 and 5 test² and 15 of the 150 students in our Career Education 9-12 test.³ Thirty (7 percent) of the 419 students in our ESE Support Levels 4 and 5 test attended charter schools and 29 (37 percent) of the 79 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

² For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 6, 9, 10, 15, 16, 20, 27, 30, 31, 32, 45, 46, 47, 48, 50, 51, 52, 54, 56, 57, 58, 61, 62, 63, 64, 85, and 86 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 13, 14, 22, 33, 34, 41, and 42 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	278	24	23,076	277	4	147,480.0300	186.1623	35.0560
Basic with ESE Services	281	27	3,090	180	8	40,122.2600	153.1879	17.0616
ESOL	258	19	2,584	475	40	16,469.0200	347.4275	(29.8113)
ESE Support Levels 4 and 5	170	18	789	419	79	1,689.8100	321.7717	(26.5270)
Career Education 9-12	44	4	<u>331</u>	<u>150</u>	<u>15</u>	<u>5,171.2000</u>	<u>27.4307</u>	<u>(1.0412)</u>
All Programs	288	30	<u>29,870</u>	<u>1,501</u>	<u>146</u>	<u>210,932.3200</u>	<u>1,035.9801</u>	<u>(5.2619)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,139, of which 965 are applicable to District schools other than charter schools and 174 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 353 and found exceptions for 19 teachers. Sixty-six (19 percent) of the 353 teachers in our test taught at charter schools and 10 (53 percent) of the 19 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>District Schools Other Than Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.3029	1.103	.3341
102 Basic 4-8	7.8684	1.000	7.8684
103 Basic 9-12	10.2896	1.001	10.2999
111 Grades K-3 with ESE Services	5.5099	1.103	6.0774
112 Grades 4-8 with ESE Services	2.9013	1.000	2.9013
113 Grades 9-12 with ESE Services	3.0068	1.001	3.0099
130 ESOL	(14.2162)	1.194	(16.9741)
254 ESE Support Level 4	(16.6261)	3.607	(59.9704)
255 ESE Support Level 5	(1.1914)	5.376	(6.4050)
300 Career Education 9-12	(1.0412)	1.001	(1.0422)
Subtotal	(3.1960)		(53.9007)
<u>Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	4.4248	1.103	4.8806
102 Basic 4-8	4.5159	1.000	4.5159
103 Basic 9-12	7.6544	1.001	7.6620
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113 Grades 9-12 with ESE Services	6.6436	1.001	6.6502
130 ESOL	(15.5951)	1.194	(18.6206)
254 ESE Support Level 4	(6.3272)	3.607	(22.8222)
255 ESE Support Level 5	(2.3823)	5.376	(12.8072)
Subtotal	(2.0659)		(31.5413)
<u>Total of Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	4.7277	1.103	5.2147
102 Basic 4-8	12.3843	1.000	12.3843
103 Basic 9-12	17.9440	1.001	17.9619
111 Grades K-3 with ESE Services	5.5099	1.103	6.0774
112 Grades 4-8 with ESE Services	1.9013	1.000	1.9013
113 Grades 9-12 with ESE Services	9.6504	1.001	9.6601
130 ESOL	(29.8113)	1.194	(35.5947)
254 ESE Support Level 4	(22.9533)	3.607	(82.7926)
255 ESE Support Level 5	(3.5737)	5.376	(19.2122)
300 Career Education 9-12	(1.0412)	1.001	(1.0422)
Total	(5.2619)		(85.4420)

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0082</u>	<u>#0125</u>	<u>#1202</u>	
101 Basic K-3	.....	(.0656)	.....	(.0656)
102 Basic 4-8	2.1424	.....	.....	2.1424
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	1.0066	.....	1.0066
112 Grades 4-8 with ESE Services	(.5000)	.4823	.....	(.0177)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.1424)	(.4377)	.....	(1.5801)
254 ESE Support Level 4	(.5000)	(.9856)	(.5000)	(1.9856)
255 ESE Support Level 5	.....	.....	.5000	.5000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#1291</u>	<u>#1721</u>	<u>#1881</u>	<u>#2541</u>	<u>Balance Forward</u>
101	(.0656)	.....	.....	.....	(.5000)	(.5656)
102	2.1424	.....	.....	.....	.....	2.1424
103	.0000	1.4313	.....	4.6206	.....	6.0519
111	1.0066	.....	.5000	.....	.....	1.5066
112	(.0177)	.....	1.5000	.....	.....	1.4823
113	.0000	.....	.....	1.5364	.....	1.5364
130	(1.5801)	(1.6944)	.....	(3.6871)	.....	(6.9616)
254	(1.9856)	.....	(2.0000)	(2.4699)	.....	(6.4555)
255	.5000	.....	.....	.....	.5000	1.0000
300	<u>.0000</u>	<u>(.5432)</u>	<u>.....</u>	<u>(.1483)</u>	<u>.....</u>	<u>(.6915)</u>
Total	<u>.0000</u>	<u>(.8063)</u>	<u>.0000</u>	<u>(.1483)</u>	<u>.0000</u>	<u>(.9546)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#3121</u>	<u>#3161</u>	<u>#3371</u>	<u>#3731</u>	<u>Balance Forward</u>
101	(.5656)	.8685	.....	.....	.....	.3029
102	2.1424	1.2993	1.2840	.....	.....	4.7257
103	6.0519	.....	.....	.9855	2.5597	9.5971
111	1.5066	2.0000	.5000	.....	.....	4.0066
112	1.4823	.....	1.0000	.....	.....	2.4823
113	1.5364	.....	.....	.....	(.1986)	1.3378
130	(6.9616)	(2.1678)	(1.2840)	(.9855)	(2.8173)	(14.2162)
254	(6.4555)	(2.0000)	(.5000)	.....	.....	(8.9555)
255	1.0000	.....	(1.0000)	.....	.....	.0000
300	<u>(.6915)</u>	<u>.....</u>	<u>.....</u>	<u>(.0722)</u>	<u>(.2073)</u>	<u>(.9710)</u>
Total	<u>(.9546)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0722)</u>	<u>(.6635)</u>	<u>(1.6903)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#3782</u>	<u>#4002</u>	<u>#4261</u>	<u>#4321</u>	<u>Balance Forward</u>
101	.3029	.....	.....	.....	.....	.3029
102	4.7257	.....	.1170	.....	3.0257	7.8684
103	9.5971	.....	.8449	.....	.....	10.4420
111	4.0066	.....	.5617	.9416	.....	5.5099
112	2.4823	.4913	(.9998)	.....	(.0725)	1.9013
113	1.3378	.5002	.....	.....	.9885	2.8265
130	(14.2162)	.....	.....	.....	.....	(14.2162)
254	(8.9555)	.0085	(.7815)	(1.0000)	(4.8976)	(15.6261)
255	.0000	(1.0000)	.....	.....	(.0120)	(1.0120)
300	<u>(.9710)</u>	.....	.....	.....	.....	<u>(.9710)</u>
Total	<u>(1.6903)</u>	<u>.0000</u>	<u>(.2577)</u>	<u>(.0584)</u>	<u>(.9679)</u>	<u>(2.9743)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#4562</u>	<u>#5371</u>	<u>#6634*</u>	<u>#6644*</u>	<u>Balance Forward</u>
101	.3029	.....	.....	.....	.8380	1.1409
102	7.8684	.....	.....	.....	1.0000	8.8684
103	10.4420	.....	.....	.3125	.....	10.7545
111	5.5099	.....	.....	.....	.....	5.5099
112	1.9013	1.0000	.....	.....	(1.0000)	1.9013
113	2.8265	.....	.1803	.....	.....	3.0068
130	(14.2162)	.....	.....	(.3125)	(.8380)	(15.3667)
254	(15.6261)	(1.0000)	.....	.....	.....	(16.6261)
255	(1.0120)	.....	(.1794)	.....	.....	(1.1914)
300	<u>(.9710)</u>	<u>.....</u>	<u>(.0702)</u>	<u>.....</u>	<u>.....</u>	<u>(1.0412)</u>
Total	<u>(2.9743)</u>	<u>.0000</u>	<u>(.0693)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0436)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#6646*</u>	<u>#6657*</u>	<u>#6658*</u>	<u>#6659*</u>	<u>Balance Forward</u>
101	1.1409	.....	.....	.6924	.....	1.8333
102	8.8684	.....	.6111	.5275	.....	10.0070
103	10.7545	4.4000	.....	.....	1.0711	16.2256
111	5.5099	.....	.....	.....	.....	5.5099
112	1.9013	.....	.....	.....	.....	1.9013
113	3.0068	.....	.....	.....	.....	3.0068
130	(15.3667)	(4.4000)	(.6111)	(1.2199)	(1.0711)	(22.6688)
254	(16.6261)	.....	.....	.....	.....	(16.6261)
255	(1.1914)	.....	.....	.....	.....	(1.1914)
300	<u>(1.0412)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.0412)</u>
Total	<u>(3.0436)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0436)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#6662*</u>	<u>#7004</u>	<u>#7672*</u>	<u>#7677*</u>	<u>Total</u>
101	1.8333	2.8944	.....	.....	.....	4.7277
102	10.0070	2.3773	.....	.....	.....	12.3843
103	16.2256	.....	(.1524)	.....	1.8708	17.9440
111	5.5099	.....	.....	.....	.....	5.5099
112	1.9013	.....	.....	.....	.....	1.9013
113	3.0068	.....	.....	6.6436	.....	9.6504
130	(22.6688)	(5.2717)	.....	.....	(1.8708)	(29.8113)
254	(16.6261)	.....	.....	(6.3272)	.....	(22.9533)
255	(1.1914)	.....	.....	(2.3823)	.....	(3.5737)
300	<u>(1.0412)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.0412)</u>
Total	<u>(3.0436)</u>	<u>.0000</u>	<u>(.1524)</u>	<u>(2.0659)</u>	<u>.0000</u>	<u>(5.2619)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Hillsborough County District School Board (District) management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Attendance Records

1. [Ref. 8206, 11001, 12503, 120202, 129106, 172103, 188108, 254102, 312104, 316106, 337105, 373108, 378205, 400204, 426103, 432104, 456202, 663402, 665702, 665802, 666201] Our review of the District's attendance procedures disclosed that 21 of the schools in our test did not consistently retain manual documentation (i.e., source records) when attendance was not recorded by the teacher of record. Additionally, the records that were available were not consistently signed and dated by the preparer. Specifically, we noted the following:

- a. Eighteen of the schools utilized Electronic Access to Student Information (EASI) attendance software. We noted that attendance was not consistently recorded for all course periods at 11 of the schools, contrary to District policy (Ref. 120202, 129106, 188108, 254102, 337105, 373108, 378205, 400204, 432104, 456202, 663402).
- b. New Springs School (Ref. 665702) utilized Radix LMS attendance software, which generated a daily log that included when and by whom attendance data was recorded; however, any changes made overwrote the original information.

(Finding Continues on Next Page)

Findings

Districtwide – Attendance Records (Continued)

- c. Winthrop (Ref. 665802) and Henderson Hammock (Ref. 666201) Charter Schools utilized PowerSchool attendance software, which did not maintain a log of who submitted or changed attendance and when. Teachers recorded the students' attendance in PowerSchool, the receptionist verified that teachers had submitted attendance and updated the records for any excusals or tardy entries. A report from PowerSchool was generated that listed all attendance exceptions. Since the attendance data did not automatically transfer to the District's database, each school's data processor manually recorded attendance exceptions in the District's database. Reports generated from PowerSchool indicating student absentees and teachers who did not submit attendance were retained for most of the days of the reporting survey periods. We compared the attendance data from PowerSchool with the attendance in the District's database and found few discrepancies. As a basis for verifying our test students' attendance, we reviewed the *PowerTeacher Attendance* report to verify that the teachers submitted attendance and reviewed the attendance exceptions reports for those teachers.

Since we were able to verify the attendance of our test students for at least 1 day during the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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Districtwide – Timecard Records

2. [Ref. 129105/188107/337104/373109] Our examination of the timecards for the Career Education 9-12 students who participated in OJT at four of the schools in our test disclosed one or more of the following exceptions:

- Timecards were revised to reflect different work hours; however, the changes were not clearly initialed, dated, and explained, and there was no documented reverification of accuracy by the students' employers.
- Total hours recorded on the timecards were not always mathematically accurate.
- Timecards did not indicate unpaid breaks for students with up to 12 continuous work hours per day.
- Timecards included work hours that conflicted with the times the students were scheduled for on-campus instruction.
- Timecards included notations that employed students were "in class" when not working; however, school records did not demonstrate that academic instruction was provided. Such notations were also recorded on weekends and on dates that conflicted with the established school calendars and bell schedules.

(Finding Continues on Next Page)

Findings

Districtwide – Timecard Records (Continued)

- Not all work training agreements were available for review.
- Timecards reflected work hours and preparation dates that were not actual dates (e.g., February 30, 2017, and February 31, 2017) and employer signature dates that were prior to the documented student preparation date.

Notwithstanding the inconsistencies noted above, we were able to verify that the timecards generally supported the work hours during the applicable reporting survey periods for our test students except for 14 students who are cited in other findings (See Findings 13 [Ref. 129103], 14 [Ref. 129104], 22 [188106], 33 [Ref. 337101], 34 [Ref. 337102], and 41 [Ref. 373105]). We present this disclosure finding with no proposed adjustment.

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Pierce Middle School (#0082)

3. [Ref. 8201] The *ELL Student Plan* for one student was incomplete and did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

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

4. [Ref. 8202] ELL Committees were not convened by October 1 to consider two ELL students' continued ESOL placements beyond 3 years from the students' DEUSS anniversary dates. We also noted that the *ELL Student Plan* was incomplete for one of the students and did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.6426	
130 ESOL	<u>(.6426)</u>	.0000

5. [Ref. 8203] One ELL student was reported beyond the 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	.0000

6. [Ref. 8204] The IEP for one ESE student was not accompanied by a *Matrix of Services* form and School records did not demonstrate that the prior *Matrix of Services* form was reviewed when the student's new IEP was prepared. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pierce Middle School (#0082) (Continued)

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

7. [Ref. 8205] The EP for one student enrolled in the Gifted Program was not signed by the student’s general education teacher and School records did not otherwise evidence that the teacher had participated in the development of the student’s EP. 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>

Thompson Elementary School (#0125)

8. [Ref. 12501] One ELL student in our ESOL test was placed in an ESE Program prior to the February 2017 reporting survey period and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(.0656)	
111 Grades K-3 with ESE Services	.5033	
130 ESOL	<u>(.4377)</u>	.0000

9. [Ref. 12502] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. In addition, School records did not demonstrate that the prior *Matrix of Services* form for one of the students, who was also reported in another reporting survey period, was reviewed and updated when the student’s IEP was revised. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5033	
112 Grades 4-8 with ESE Services	.4823	
254 ESE Support Level 4	<u>(.9856)</u>	<u>.0000</u>
		<u>.0000</u>

Willis Peters Exceptional Center (#1202)

10. [Ref. 120201] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Durant High School (#1291)

11. [Ref. 129101] One course was incorrectly reported in the June 2017 reporting survey period for two students (one student was in our Basic test and one student was in our ESOL test) based on the students passing an EOC assessment. The students were previously enrolled in the course; consequently, the course was not eligible for funding in the June 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	<u>(.2631)</u>	(.2631)
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12. [Ref. 129102] The English language proficiency was not assessed and ELL Committees were not convened for five ELL students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.6944	
130 ESOL	<u>(1.6944)</u>	.0000

13. [Ref. 129103] We noted the following for four Career Education 9-12 students who participated in OJT:

- a. The timecard for one student indicated that the student was unemployed and School records did not demonstrate that the student was otherwise engaged in a job search.
- b. The timecards for two students were not available at the time of our examination and could not be subsequently located.
- c. The timecard for one student reported in the October 2016 reporting survey period was altered; consequently, School records did not evidence the validity of the work hours reported. In addition, the student was reported in the February 2017 reporting survey period for more work hours than was supported by the student's timecard.

We propose the following adjustment:

300 Career Education 9-12	<u>(.1446)</u>	(.1446)
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14. [Ref. 129104] The timecards for three Career Education 9-12 students who participated in OJT were either not signed by the students' employers (two students) or were dated by the employer prior to the reporting survey period (one student). Consequently, School records did not demonstrate that the employer verified the work hours during the reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Durant High School (#1291) (Continued)

300 Career Education 9-12	(.3986)	(.3986)
		(.8063)

Grady Elementary School (#1721)

15. [Ref. 172101] The IEPs for two ESE students were not accompanied by *Matrix of Services* forms and School records did not demonstrate that the prior *Matrix of Services* forms were reviewed when each student's IEP was revised. We propose the following adjustment:

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

16. [Ref. 172102] One ESE student's *Matrix of Services* form incorrectly included rating points for medical services provided by a private duty nurse that were not funded by the District; consequently, the services cannot be utilized as a factor in determining the student's FEFP funding level. We propose the following adjustment:

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

Hillsborough High School (#1881)

17. [Ref. 188101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.6071	
130 ESOL	(.6071)	.0000

18. [Ref. 188102] One ELL student met the criteria for exit from the ESOL Program based on the Spring 2016 ELPA and FSA in ELA scores; however, the student was not exited from the ESOL Program and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2882	
130 ESOL	(.2882)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hillsborough High School (#1881) (Continued)

19. [Ref. 188103] The *ELL Student Plan* for one student was incomplete and did not identify all courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.0695	
130 ESOL	<u>(.0695)</u>	.0000

20. [Ref. 188104] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.4699	
254 ESE Support Level 4	<u>(2.4699)</u>	.0000

21. [Ref. 188105] School records did not demonstrate that the parents of one ESE student were invited to participate in the development of the student's IEP. We propose the following adjustment:

103 Basic 9-12	.9335	
113 Grades 9-12 with ESE Services	<u>(.9335)</u>	.0000

22. [Ref. 188106] We noted exceptions involving the timecards for two Career Education 9-12 students who participated in OJT. The timecard for one student indicated that the student was working when the student was documented as attending school and the timecard for the other student did not document any work hours. We propose the following adjustment:

300 Career Education 9-12	<u>(.1483)</u>	(.1483)
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23. [Ref. 188170/71] Two teachers were appointed to out-of-field assignments in a previous school year and had not earned any of the 6 (Ref. 188170) or 12 (Ref. 188171) college credits or the equivalent toward the appropriate certification prior to being approved out of field in ESOL in the 2016-17 school year. In addition, one of the teachers (Ref. 188170) also had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 188170</u>		
103 Basic 9-12	1.0462	
130 ESOL	<u>(1.0462)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hillsborough High School (#1881) (Continued)

<u>Ref. 188171</u>		
103 Basic 9-12	1.6761	
130 ESOL	<u>(1.6761)</u>	.0000
		<u>(.1483)</u>

Lopez Exceptional Student Education Center (#2541)

24. [Ref. 254101] One ESE student in our Basic test was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

101 Basic K-3	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000
		<u>.0000</u>

Mort Elementary School (#3121)

25. [Ref. 312101] One ELL student met the criteria for exit from the ESOL Program based on the Spring 2016 ELPA and FSA in ELA scores; however, the student was not exited from the ESOL Program and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.8685	
130 ESOL	<u>(.8685)</u>	.0000

26. [Ref. 312102] ELL Committees were not convened for two ELL students by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	1.2993	
130 ESOL	<u>(1.2993)</u>	.0000

27. [Ref. 312103] The IEPs for two ESE students were not accompanied by *Matrix of Services* forms and School records did not demonstrate that the prior *Matrix of Services* forms were reviewed when each student's new IEP was prepared. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oak Grove Elementary School (#3161)

28. [Ref. 316101] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8560	
130 ESOL	<u>(.8560)</u>	.0000

29. [Ref. 316102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4280	
130 ESOL	<u>(.4280)</u>	.0000

30. [Ref. 316103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

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

31. [Ref. 316104] The *Matrix of Services* form for one ESE student incorrectly included rating points for medical services provided by a private duty nurse that were not funded by the District; consequently, the services cannot be utilized as a factor in determining the student's FEFP funding level. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

32. [Ref. 316105] The IEP for one ESE student was not accompanied by a *Matrix of Services* form and School records did not demonstrate that the prior *Matrix of Services* form was reviewed when the student's new IEP was prepared. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Riverview High School (#3371)

33. [Ref. 337101] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.0008)	(.0008)
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34. [Ref. 337102] The timecard for one Career Education 9-12 student who participated in OJT was not signed by the student’s employer and School records did not otherwise demonstrate that the employer verified the hours worked during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.0714)	(.0714)
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35. [Ref. 337103] An ELL Committee was not convened within 30 school days prior to one ELL student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, although the student was assessed as English language proficient prior to the October 2016 reporting survey period, the student was not exited from the ESOL Program until October 21, 2016. We propose the following adjustment:

103 Basic 9-12	.3325	
130 ESOL	(.3325)	.0000

36. [Ref. 337170] One teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.6530	
130 ESOL	(.6530)	.0000

(.0722)

Robinson High School (#3731)

37. [Ref. 373101] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.3573	
130 ESOL	(.3573)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Robinson High School (#3731) (Continued)

38. [Ref. 373102] One student was incorrectly reported in the ESOL Program. The ELL Committee had recommended exiting the student from the ESOL Program prior to the end of the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.6887	
130 ESOL	<u>(.6887)</u>	.0000

39. [Ref. 373103] One ELL student met the criteria for exiting the ESOL Program based on the Spring 2016 ELPA and FSA in ELA scores; however, the student was not exited from the ESOL Program and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7146	
130 ESOL	<u>(.7146)</u>	.0000

40. [Ref. 373104] ELL Committees were not convened for two ELL students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency of the students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	.6222	
130 ESOL	<u>(.6222)</u>	.0000

41. [Ref. 373105] More work hours were reported than were supported by the timecards for three Career Education 9-12 students who participated in OJT. We also noted that one of the students was incorrectly funded for a virtual course during the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1429)	
300 Career Education 9-12	<u>(.2073)</u>	(.3502)

42. [Ref. 373106] One course was incorrectly reported in the June 2017 reporting survey period for one student in our Career Education 9-12 test based on the student passing an EOC assessment. The student was previously enrolled in the course; consequently, the course was not eligible for funding in the June 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	<u>(.1147)</u>	(.1147)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Robinson High School (#3731) (Continued)

43. [Ref. 373107] The FTE for one ESE student was incorrectly reported for a course that was also reported by the District’s Virtual Instruction Course Offerings (School No. 7006) during the October 2016 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.1986)	(.1986)
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44. [Ref. 373170] One teacher was not properly certified and was not approved by the School Board to teach out of field in Math until November 1, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4345	
130 ESOL	(.4345)	.0000
		(.6635)

LaVoy Exceptional Center (#3782)

45. [Ref. 378201] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

46. [Ref. 378202] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) did not indicate the specific services to be provided to the student under Domain B. We propose the following adjustment:

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

47. [Ref. 378203] The *Matrix of Services* form for one ESE student was prepared prior to the meeting to develop the student’s initial IEP. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4913	
254 ESE Support Level 4	(.4913)	.0000

48. [Ref. 378204] The *Matrix of Services* forms for one ESE student incorrectly included rating points for medical services provided by a private duty nurse that were not funded by the District; consequently, the services cannot be utilized as a factor in determining the student’s FEFP funding level. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

LaVoy Exceptional Center (#3782) (Continued)

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

Simmons Exceptional Center (#4002)

49. [Ref. 400205] Student course schedules were incorrectly reported for all students. The daily instructional and bell schedules provided by the School supported instructional minutes per week that met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional and bell schedules. We noted differences ranging from 150 CMW to 610 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School's instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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50. [Ref. 400201] The IEP for one ESE student was not accompanied by a *Matrix of Services* form and Center records did not demonstrate that the prior *Matrix of Services* form was reviewed when the student's IEP was revised. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5617	
254 ESE Support Level 4	<u>(.5617)</u>	.0000

51. [Ref. 400202] Two ESE students (one student was in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.9998)	
254 ESE Support Level 4	<u>.9998</u>	.0000

52. [Ref. 400203] One ESE student was not in attendance or in membership during the February 2017 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	<u>(.2577)</u>	(.2577)
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Findings

Simmons Exceptional Center (#4002) (Continued)

53. [Ref. 400270/71/72] Three teachers were not properly certified and were either not approved by the School Board to teach out of field in Art and Music (Ref. 400270), and Business Education (Ref. 400271) or not approved by the School Board to teach out of field in Middle Grades General Science until March 7, 2017, which was after the October 2016 and February 2017 reporting survey periods. In addition, the parents of the students were either not notified of the teachers' out-of-field status (Ref. 400270/71) or were not notified of the teacher's out-of-field status (Ref. 400272) until February 21, 2017, which was also after the reporting survey periods. We propose the following adjustments:

<u>Ref. 400270</u>		
102 Basic 4-8	.1170	
254 ESE Support Level 4	<u>(.1170)</u>	.0000
<u>Ref. 400271</u>		
103 Basic 9-12	.0714	
254 ESE Support Level 4	<u>(.0714)</u>	.0000
<u>Ref. 400272</u>		
103 Basic 9-12	.7735	
254 ESE Support Level 4	<u>(.7735)</u>	.0000
		<u>(.2577)</u>

Tampa Palms Elementary School (#4261)

54. [Ref. 426101] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) did not indicate the specific services to be provided to the student under Domain E. We propose the following adjustment:

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

55. [Ref. 426102] One part-time ESE student in our ESE Support Levels 4 and 5 test was scheduled to receive 60 CMW of language therapy; however, the student was incorrectly reported for 250 CMW of such instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0584)</u>	<u>(.0584)</u>
		<u>(.0584)</u>

Findings

Dorothy Thomas Center (#4321)

56. [Ref. 432101] The *Matrix of Services* form for one ESE student was not dated; consequently, Center records did not demonstrate that it was prepared prior to the October 2016 and February 2017 reporting survey periods. We propose the following adjustment:

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

57. [Ref. 432103] One ESE student on a shortened school day was scheduled to receive 975 CMW of instruction but was incorrectly reported for 1,590 CMW. We propose the following adjustment:

254 ESE Support Level 4	<u>(.3500)</u>	(.3500)
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58. [Ref. 432105] Our examination disclosed that the Center did not provide the 180 days of instruction, or 900-hour equivalent, to 6th through 12th-grade students required by the DOE *2016-17 FTE General Instructions*, pages 1 and 2, Section 1011.60(2), Florida Statutes, and SBE Rule 6A-1.045111, FAC. Specifically, we noted that the School was closed due to inclement weather for 3 days and School personnel advised us that promoted seniors were released from school on May 17, 2017, which was 7 days prior to the last day of school for the rest of the student population.

The students' FTE should have been reported based on the actual hours of instruction provided for the number of days that the School was in session. Our recalculation of the FTE and actual hours of instruction provided disclosed that the course schedules for 44 students (18 students were in our ESE Support Levels 4 and 5 test) supported either 856.3 or 889.7 of the required 900 hours of instruction (.9514 or .9886 FTE per student), rather than 1.0000 FTE reported for the 2016-17 school year, resulting in a reported overstatement of .6179 FTE. We propose the following adjustment:

102 Basic 4-8	(.0199)	
113 Grades 9-12 with ESE Services	(.0115)	
254 ESE Support Level 4	(.5745)	
255 ESE Support Level 5	<u>(.0120)</u>	(.6179)

59. [Ref. 432170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE and Math but taught a course that required certification in Middle Grades General Science. In addition, the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Dorothy Thomas Center (#4321) (Continued)

102 Basic 4-8	.8737	
112 Grades 4-8 with ESE Services	(.0725)	
254 ESE Support Level 4	<u>(.8012)</u>	.0000

60. [Ref. 432171] One teacher was approved by the School Board in a prior year to teach out of field in Elementary Education; however, the teacher had earned none of the six college credits or the equivalent toward the appropriate certification required by SBE Rule 6A-1.0503, FAC, and the teacher’s training timeline. We propose the following adjustment:

102 Basic 4-8	2.1719	
254 ESE Support Level 4	<u>(2.1719)</u>	.0000
		<u>(.9679)</u>

Caminiti Exceptional Center (#4562)

61. [Ref. 456201] The IEP for one ESE student was not accompanied by a *Matrix of Services* form and Center records did not demonstrate that the prior *Matrix of Services* form was reviewed when the student’s new IEP was prepared. We propose the following adjustment:

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

Hospital/Homebound/Homebased Programs (#5371)

62. [Ref. 537101] A portion of four ESE students’ schedules (one student was in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were reported in Program No. 255 (ESE Support Level 5) based on the students’ placement in the Hospital and Homebound Program which allows 13 special consideration points for students receiving one-on-one instruction in the home or hospital. However, the students were enrolled for teleclass instruction and were not receiving one-on-one instruction in a home or hospital; consequently, the teleclass portion of the students’ schedules 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	.1803	
255 ESE Support Level 5	(.1101)	
300 Career Education 9-12	<u>(.0702)</u>	.0000

Findings

Hospital/Homebound/Homebased Programs (#5371) (Continued)

63. [Ref. 537102] One ESE student enrolled in the Hospital and Homebound Program during the February 2017 reporting survey period did not receive any homebound instruction during the survey period. The student received only on-campus instruction during that reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0489)	(.0489)
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64. [Ref. 537103] District records did not demonstrate that one ESE student enrolled in the Hospital and Homebound Program received homebound instruction during the October 2016 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0204)	(.0204)
		(.0693)

Brooks DeBartolo Collegiate High School (#6634) Charter School

65. [Ref. 663401] One ELL student was beyond the 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.3125	
130 ESOL	(.3125)	.0000
		.0000

Advantage Academy of Hillsborough (#6644) Charter School

66. [Ref. 664401] Student course schedules were reported incorrectly for all students. The daily instructional and bell schedules provided by the School supported instructional minutes per week that met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional and bell schedules. We noted differences ranging from 150 CMW to 225 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School's instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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Findings

Advantage Academy of Hillsborough (#6644) Charter School (Continued)

67. [Ref. 664402] The EP for one student enrolled in the Gifted Program indicated that the student’s general education teacher provided written input in lieu of attending the EP meeting; however, the written input was missing at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

68. [Ref. 664470] One teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8380	
130 ESOL	<u>(.8380)</u>	<u>.0000</u>
		<u>.0000</u>

Seminole Heights Charter High School (#6646)

69. [Ref. 664601] ELL Committees were not convened by October 1 to consider three ELL students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000

70. [Ref. 664602] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

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

71. [Ref. 664603] School records for one ELL student did not demonstrate that the student’s parents were notified of the student’s initial placement in the ESOL Program and that the student’s parents were invited to participate in the ELL Committee meeting convened on September 29, 2016, to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

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

Findings

New Springs Schools (#6657) Charter School

72. [Ref. 665701] Student course schedules were incorrectly reported for several students. The daily instructional and bell schedules provided by the School supported instructional minutes per week that met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional and bell schedules. We noted differences ranging from 150 CMW to 450 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School's instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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73. [Ref. 665770] One teacher did not hold a valid Florida educator's certificate and was not otherwise eligible to teach. We propose the following adjustment:

102 Basic 4-8	.3996	
130 ESOL	<u>(.3996)</u>	.0000

74. [Ref. 665771] One teacher was approved by the Charter School Board to teach out of field in Reading; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status until December 4, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2115	
130 ESOL	<u>(.2115)</u>	.0000
		<u>.0000</u>

Winthrop Charter School (#6658)

75. [Ref. 665801] The *ELL Student Plan* for one student was not completed until October 25, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3656	
130 ESOL	<u>(.3656)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Winthrop Charter School (#6658) (Continued)

76. [Ref. 665870] One teacher had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.6924	
130 ESOL	<u>(.6924)</u>	.0000

77. [Ref. 665871] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in ESOL until November 10, 2016, which was after the October 2016 reporting survey period. In addition, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status until October 20, 2016, which was also after the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.1619	
130 ESOL	<u>(.1619)</u>	.0000
		<u>.0000</u>

West University Charter High School (#6659)

78. [Ref. 665901] One ELL student was beyond the 6-year period allowed for State funding of ESOL. We propose the following adjustment:

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

79. [Ref. 665970] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in English but taught courses that also required a Reading Endorsement. In addition, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status and the teacher had earned none of the six college credits or the equivalent toward the appropriate certification required by SBE Rule 6A-1.0503, FAC. We propose the following adjustment:

103 Basic 9-12	.6711	
130 ESOL	<u>(.6711)</u>	.0000
		<u>.0000</u>

Findings

Henderson Hammock Charter School (#6662)

80. [Ref. 666202] Student course schedules were incorrectly reported for several students. The daily instructional and bell schedules provided by the School supported instructional minutes per week that met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional and bell schedules. We noted differences ranging from 150 CMW to 315 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the School's instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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81. [Ref. 666270/71/72/73] Four teachers were not properly certified and were not approved by the Charter School Board to teach out of field in Elementary Education (Ref. 666270/71) or ESOL (Ref. 666270/71/72) until November 10, 2016, which was after the October 2016 reporting survey period, or not approved to teach out of field in ESOL (Ref. 666273). In addition, the parents of the students taught by one of the teachers (Ref. 666273) were not notified of the teacher's out-of-field status until April 24, 2017, which was after the February 2017 reporting survey period. We further noted that the letter notifying the students' parents of one teacher's (Ref. 666271) out-of-field subject areas and the Charter School Board approval of the out-of-field areas was unclear (the letter indicated that the teacher held certification in Elementary Education and was out of field in Elementary Education). We propose the following adjustments:

<u>Ref. 666270</u>		
101 Basic K-3	1.2672	
130 ESOL	<u>(1.2672)</u>	.0000
<u>Ref. 666271</u>		
102 Basic 4-8	2.3773	
130 ESOL	<u>(2.3773)</u>	.0000
<u>Ref. 666272</u>		
101 Basic K-3	.9510	
130 ESOL	<u>(.9510)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Henderson Hammock Charter School (#6662) (Continued)

<u>Ref. 666273</u>		
101 Basic K-3	.6762	
130 ESOL	<u>(.6762)</u>	<u>.0000</u>
		<u>.0000</u>

Hillsborough Virtual Franchise High School (#7004)

82. [Ref. 700401] One year-long course that was successfully completed by one Basic virtual education student was incorrectly reported for three semesters (or .2502 FTE) rather than two semesters (or.1668 FTE). We propose the following adjustment:

103 Basic 9-12	<u>(.0834)</u>	(.0834)
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83. [Ref. 700402] One Basic virtual education student was reported in a credit recovery course in the June 2017 reporting survey period. The student had not previously failed the course; therefore, the course was not eligible for FEEP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.0690)</u>	<u>(.0690)</u>
		<u>(.1524)</u>

Focus Academy (#7672) Charter School

84. [Ref. 767202] School personnel relied primarily on manual documentation (i.e., source records) for daily attendance that was recorded for all students by one teacher when they entered the school. The weekly attendance rosters were initialed and signed by the teachers who originally recorded the attendance; however, the teachers did not initial and sign the rosters until the records were being gathered for examination purposes. The manual rosters were used for recording absences in the District’s mainframe computer. Dated attendance absentee bulletins from the District’s database were retained for examination which confirmed that daily attendance was submitted at the time and as presented on the manual rosters.

The School also utilized an attendance software called ALMA where teachers were to record period-by-period attendance; however, we noted that such attendance was not consistently recorded by all teachers, contrary to District policy. In addition, ALMA
(Finding Continues on Next Page)

Findings

Focus Academy (#7672) Charter School (Continued)

software did not have the capability to track who recorded attendance and when or by whom any changes to the attendance data were made.

Since we were able to verify our test students' attendance for at least 1 day during the reporting survey periods using the daily absentee bulletins along with the manual attendance rosters, we present this disclosure finding with no proposed adjustments.

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85. [Ref. 767201] We noted exceptions regarding the *Matrix of Services (Matrix)* forms for nine ESE students. Specifically:

- a. The IEPs for three students were not accompanied by *Matrix* forms and School records did not demonstrate that the prior *Matrix* forms were reviewed when each student's new IEP was prepared.
- b. One student's *Matrix* form was undated.
- c. One student's *Matrix* form did not identify any of the services to be provided for the student.
- d. One student's *Matrix* form was completed prior to the IEP meeting.
- e. Two students' *Matrix* forms pertaining to the October 2016 reporting survey period included Domain C services for regularly scheduled therapy services; however, the students' IEPs did not indicate these services nor were the services provided to the students. In addition, one of the students was not reported in accordance with the student's *Matrix* form in the February 2017 reporting survey period and the other student's IEP, prepared on January 27, 2017, was not accompanied by a *Matrix* form and School records did not demonstrate that the prior *Matrix* form was reviewed when the student's new IEP was prepared.
- f. One student's IEP, prepared on August 24, 2016, was not accompanied by a *Matrix* form and School records did not demonstrate that the prior *Matrix* form was reviewed when the student's new IEP was prepared. In addition, the student was not reported in accordance with the student's *Matrix* form prepared on February 10, 2017, in the February 2017 reporting survey period.

We propose the following adjustment:

113 Grades 9-12 with ESE Services	7.5000	
254 ESE Support Level 4	(5.4998)	
255 ESE Support Level 5	<u>(2.0002)</u>	.0000

Findings

Focus Academy (#7672) Charter School (Continued)

86. [Ref. 767203] Our examination disclosed that the School did not provide the 180 days of instruction, or 900-hour equivalent, to 9th through 12th-grade students required by the DOE 2016-17 FTE General Instructions, pages 1 and 2, Section 1011.60(2), Florida Statutes, and SBE Rule 6A-1.045111, FAC. Specifically, we noted that the School was closed due to inclement weather for 3 days and School personnel advised us that promoted seniors were released from school on May 24, 2017, which was 6 days prior to the last day of school for the rest of the student population.

The students' FTE should have been reported based on the actual hours of instruction provided for the number of days the School was in session. Our recalculation of the FTE and actual hours of instruction provided disclosed that the course schedules for 84 students (2 students were in our Basic with ESE Services test and 20 students were in our ESE Support Levels 4 and 5 test) supported either 851 or 881 of the required 900 hours of instruction (.9456 or .9789 FTE per student), rather than the 1.0000 FTE reported for the 2016-17 school year, resulting in a reported overstatement of 2.0659 FTE. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.8564)	
254 ESE Support Level 4	(.8274)	
255 ESE Support Level 5	<u>(.3821)</u>	<u>(2.0659)</u>
		<u>(2.0659)</u>

Town and Country Charter High School (#7677)

87. [Ref. 767701] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

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

88. [Ref. 767702] The *ELL Student Plans* for three students were incomplete and did not identify the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	1.0708	
130 ESOL	<u>(1.0708)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Town and Country Charter High School (#7677) (Continued)

89. [Ref. 767703] The *ELL Student Plan* for one student was dated October 25, 2016, which was after the October 2016 reporting survey period, and was incomplete (did not identify any of the courses that were to employ ESOL strategies). We also noted that an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>(5.2619)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Hillsborough County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (2) only students who are in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) *ELL Student Plans* are timely prepared and identify all of the courses that are to employ ESOL strategies; (5) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (6) students assessed as English language proficient are exited from the ESOL program or retained based on documented criteria and placement recommendations of ELL Committees; (7) parents are timely notified of their child's ESOL placement and school records demonstrate they were timely invited to participate in ELL Committee meetings; (8) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services provided by the District as indicated on the students' IEPs, and are maintained in the students' files; (10) there is evidence that the *Matrix of Services* forms are timely prepared and are reviewed and updated as necessary when students' IEPs are reviewed or updated; (11) students in the Hospital and Homebound Program are reported in the proper FEFP funding categories for the scheduled instructional time as supported by the students' IEPs, teleclass schedules, and homebound teachers' contact logs that are properly maintained; (12) parents are invited to attend their child's IEP or EP meeting and the IEP or EP meeting includes the required participants input that is documented and maintained in each student's file; (13) students are not funded for EOC assessments passed if previously enrolled in the applicable course; (14) course schedules and the associated FTE for virtual education students are accurately reported; (15) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files, or based on documented job searches; (16) attendance procedures are properly followed and records are maintained in compliance with State law, SBE rules, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping Handbook*; (17) teachers hold a valid Florida teaching certificate or are otherwise documented as eligible to teach; (18) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field, and parents are timely notified when their children are assigned to teachers teaching out of field; and (19) out-of-field teachers earn the college credit or in-service training points required by SBE Rule 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines and that

teachers have met the appropriate college credit or in-service points prior to being approved out of field in another certification area.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

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

FTE General Instructions 2016-17

Attendance

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

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

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

FTE General Instructions 2016-17

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

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

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

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2016-17

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

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

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hillsborough County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of 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. The District had 242 schools other than charter schools, 41 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$808.5 million was provided through the FEFP to the District for the District-reported 210,932.32 unweighted FTE as recalibrated, which included 17,909.36 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed July 11 through 15, 2016; Survey 2 was performed October 10 through 14, 2016; Survey 3 was performed February 6 through 10, 2017; and Survey 4 was performed June 12 through 16, 2017.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

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

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Attendance Records	1
Districtwide – Timecard Records	2
1. Pierce Middle School	3 through 7
2. Reddick Elementary School	NA
3. Thompson Elementary School	8 and 9
4. Willis Peters Exceptional Center	10
5. Durant High School	11 through 14
6. Grady Elementary School	15 and 16
7. Hillsborough High School	17 through 23
8. Lopez Exceptional Student Education Center	24
9. Mort Elementary School	25 through 27
10. Oak Grove Elementary School	28 through 32
11. Riverview High School	33 through 36
12. Robinson High School	37 through 44
13. LaVoy Exceptional Center	45 through 48
14. Simmons Exceptional Center	49 through 53
15. Tampa Palms Elementary School	54 and 55
16. Dorothy Thomas Center	56 through 60
17. Caminiti Exceptional Center	61
18. Hospital/Homebound/Homebased Programs	62 through 64
19. Brooks DeBartolo Collegiate High School*	65
20. Advantage Academy of Hillsborough*	66 through 68
21. Seminole Heights Charter High School*	69 through 71
22. New Springs Schools*	72 through 74
23. Winthrop Charter School*	75 through 77
24. West University Charter High School*	78 and 79
25. Henderson Hammock Charter School*	80 and 81
26. Hillsborough Virtual Franchise High School	82 and 83
27. Hillsborough Virtual Instruction Course Offerings	NA
28. Hillsborough Virtual School	NA
29. Focus Academy*	84 through 86
30. Town and Country Charter High School*	87 through 89

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Hillsborough County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Hillsborough County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 30, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Hillsborough County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (2,485) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (147,433) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	91
Hazardous Walking	16,976
IDEA – PK through Grade 12, Weighted	9,209
All Other FEFP Eligible Students	<u>121,157</u>
Total	<u>147,433</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 80 of 510 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 3, 5, 6, 7, 8, and 10 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)	-	-
Our tests included 510 of the 147,433 students reported as being transported by the District.	-	80	(73)
In conjunction with our general tests of student transportation we identified certain issues related to 186 additional students.	-	<u>186</u>	<u>(184)</u>
Total	<u>(2)</u>	<u>266</u>	<u>(257)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Hillsborough County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 58] The reported number of buses in operation was overstated by two buses. One bus was reported under two different bus numbers in each of the reporting survey periods. We propose the following adjustments:

October 2016 Survey

Number of Buses in Operation (1)

February 2017 Survey

Number of Buses in Operation (1)
(2)

0

2. [Ref. 51] The number of DIT was incorrectly reported for 692 students at 11 charter schools and 1 DJJ facility. The students were reported for 87 DIT based on the District's standard calendar; however, the students should have been reported for 86, 88, 89, or 90 DIT, in accordance with each school's instructional calendar. We propose the following adjustment:

Findings

February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students 328

89 Days in Term

All Other FEFP Eligible Students 31

88 Days in Term

Hazardous Walking 2
All Other FEFP Eligible Students 323

87 Days in Term

Hazardous Walking (2)
All Other FEFP Eligible Students (690)

86 Days in Term

All Other FEFP Eligible Students 8 0

3. [Ref. 52] Sufficient documentation was not maintained to support the reporting of 63 students in our test reported in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16*, No. 2015-01 (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding the DOE Hazardous Walking Site Review Checklist and a listing of hazardous walking locations for the 2016-17 school year, District management acknowledged that the District did not have evidence to support the criteria (*Finding Continues on Next Page*)

Findings

required by Section 1006.23, Florida Statutes, as revised, for the above-referenced students and did not provide documentation to indicate that any of the students were otherwise eligible for reporting in another ridership category. We propose the following adjustments:

October 2016 Survey

90 Days in Term

Hazardous Walking (39)

February 2017 Survey

87 Days in Term

Hazardous Walking (24) (63)

4. [Ref. 53] The number of DIT for 48 students was incorrectly reported as 87 or 90 DIT but should have been reported for other DIT, in accordance with the calendars for their community-based instruction. We propose the following adjustments:

October 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (5)

All Other FEFP Eligible Students (18)

53 Days in Term

All Other FEFP Eligible Students 1

52 Days in Term

All Other FEFP Eligible Students 1

51 Days in Term

IDEA - PK through Grade 12, Weighted 1

All Other FEFP Eligible Students 3

50 Days in Term

IDEA - PK through Grade 12, Weighted 1

49 Days in Term

All Other FEFP Eligible Students 1

48 Days in Term

All Other FEFP Eligible Students 1

44 Days in Term

IDEA - PK through Grade 12, Weighted 2

All Other FEFP Eligible Students 3

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>41 Days in Term</u> All Other FEFP Eligible Students	2
<u>38 Days in Term</u> IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	2
<u>37 Days in Term</u> All Other FEFP Eligible Students	3
<u>11 Days in Term</u> All Other FEFP Eligible Students	1
February 2017 Survey	
<u>87 Days in Term</u> IDEA - PK through Grade 12, Weighted	(10)
All Other FEFP Eligible Students	(15)
<u>60 Days in Term</u> IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	1
<u>59 Days in Term</u> IDEA - PK through Grade 12, Weighted	3
All Other FEFP Eligible Students	1
<u>58 Days in Term</u> All Other FEFP Eligible Students	4
<u>57 Days in Term</u> IDEA - PK through Grade 12, Weighted	2
<u>55 Days in Term</u> IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	2
<u>54 Days in Term</u> IDEA - PK through Grade 12, Weighted	1
<u>53 Days in Term</u> All Other FEFP Eligible Students	5
<u>50 Days in Term</u> IDEA - PK through Grade 12, Weighted	1

**Students
Transported
Proposed Net
Adjustments**

Findings

38 Days in Term

All Other FEFP Eligible Students 1

15 Days in Term

IDEA - PK through Grade 12, Weighted 1

13 Days in Term

All Other FEFP Eligible Students 1 0

5. [Ref. 54] Seven students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs either did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (three students), indicated that the students had a medical condition requiring a doctor's prescription for which a doctor's prescription was not on file (three students), or indicated the need for a shortened school day which was not applicable during ESY (one student). We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2016 Survey

7 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2

October 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2

February 2017 Survey

87 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2

June 2017 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1 0

6. [Ref. 55] One student in our test was incorrectly reported in the Hazardous Walking ridership category. The student was not required to cross a route that was designated as hazardous to walk to school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2016 Survey

90 Days in Term

Hazardous Walking	(1)	(1)
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7. [Ref. 56] Our review disclosed exceptions for 13 students (7 students were in our test) reported in ESY programs. The IEPs for 5 students did not authorize ESY services, the IEP for 1 student authorized only home-based ESY services, and 7 students were not ESE students or students attending a nonresidential DJJ facility. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2016 Survey

7 Days in Term

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

June 2017 Survey

16 Days in Term

Hazardous Walking	(1)	
-------------------	-----	--

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

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

12 Days in Term

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

All Other FEFP Eligible Students	(6)	
----------------------------------	-----	--

8 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(13)
--------------------------------------	-----	------

8. [Ref. 57] Our review of the bus drivers' reports disclosed that two of the reports were not signed by the bus drivers; rather, they were signed by a field operations supervisor who was not on the bus and could not attest to the accuracy of the listed ridership (i.e., had not seen the students on the bus). The supervisor indicated on the reports that one of the drivers was on leave and the other had resigned. We also noted that the report for the driver who had resigned was entirely handwritten rather than preprinted in the usual format, and that the handwriting throughout the report was not consistent. Consequently, the ridership of the 178 students (1 student was in our test) reported on the two buses could not be validated. We propose the following adjustments:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(133)	
----------------------------------	-------	--

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2017 Survey

87 Days in Term

All Other FEFP Eligible Students	(45)	(178)
----------------------------------	------	-------

9. [Ref. 59] Our general tests disclosed that the DIT for 104 students were incorrectly reported. The students were reported for 11 or 16 DIT; however, the schools' ESY calendars supported 7 or 8 DIT. We propose the following adjustments:

July 2016 Survey

11 Days in Term

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

7 Days in Term

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

June 2017 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(103)	
--------------------------------------	-------	--

8 Days in Term

IDEA - PK through Grade 12, Weighted	103	0
--------------------------------------	-----	---

10. [Ref. 60/61] Two students (one student was in our test) were not listed on the supporting bus drivers' reports during the reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

Ref. 60

February 2017 Survey

87 Days in Term

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

Ref. 61

October 2016 Survey

90 Days in Term

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

11. [Ref. 62] Our general tests disclosed that two students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were transported on general purpose transportation (i.e., city buses) and were not eligible for a weighted ridership category; however, we determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2016 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	<u>0</u>
Proposed Net Adjustment		<u>(257)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Hillsborough County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) all bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who provided the transportation; (3) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting the students in the Hazardous Walking ridership category; (4) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (6) students transported by general purpose transportation (i.e., city bus) are not reported in the weighted ridership category; and (7) only ESE students classified as students with disabilities under the IDEA and whose IEPs document the need for transportation, or are students attending a nonresidential DJJ Program are reported during the summer reporting surveys.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2016-17

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Hillsborough County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Hillsborough County

For the fiscal year ended June 30, 2017, the District received \$33 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2016	330	1,087	3,944
October 2016	923	76,334	12,659
February 2017	916	68,941	19,461
June 2017	<u>316</u>	<u>1,071</u>	<u>3,597</u>
Totals	<u>2,485</u>	<u>147,433</u>	<u>39,661</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

School Board
Tamara P. Shamburger, Chair
Melissa Snively, Vice Chair
Steve P. Cona III
Lynn L. Gray
Stacy A. Hahn
Karen Perez
Cindy Stuart



Superintendent of Schools
Jeff Eakins
Deputy Superintendent, Instruction
Van Ayres
Deputy Superintendent, Operations
Chris Farkas
Chief of Schools, Administration
Harrison Peters
Chief Business Officer
Gretchen Saunders

November 30, 2018

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

RE: Response to preliminary and tentative report on the examination of the Florida Education Finance Program (FEFP) Full Time Equivalent (FTE) Students and Transportation, as reported by Hillsborough County for the fiscal year ended June 30, 2017.

Dear Ms. Norman,

We understand that the above referenced examination indicates that the Hillsborough County School Board (District) complied, in all material respects, with State requirements relating to the reporting of full-time equivalent (FTE) student enrollment and student transportation under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017.

After a careful review of the preliminary and tentative report, the District accepts each of the findings, except for the following:

Transportation Finding 8 (Ref. 57)

We assert that the 178 students identified in this finding met all eligibility requirements and were correctly reported for State transportation funding. The EDULOG system that the Hillsborough County Public School District utilizes provides rosters of the student ridership for each bus. As outlined in the audit document, one bus driver resigned suddenly and the other went on leave. In these cases, transportation district policy and procedures dictate that students will be dispersed on other buses to effectively and efficiently provide transportation to school sites. Any notification of changes in ridership that occur unexpectedly may be handwritten. The EDULOG system provides space for this eventuality on each roster document. The supervisor will then sign these rosters to assure the ridership is accurate. It is not reasonable to negate two buses and their student ridership based upon the one student that was in the test sample. We contend that these 178 students are eligible for funding.

All findings were thoroughly reviewed with District staff and the following corrective actions have been or are being implemented.

1.) English for Speakers of Other Languages (ESOL)

Findings – 3, 4, 5, 8, 11, 12, 17, 18, 19, 25, 26, 28, 29, 35, 37, 38, 39, 40

- Our District English Language Learner (ELL) programmatic handbook has been updated and will be reconfigured by grade level. It contains updated flowcharts, narratives, and samples of accurately completed programmatic and compliance paperwork. The Handbook will be distributed to ELL

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personnel districtwide. Administrators and Data Processors will have access to this resource via the internal intranet.

- Trainings for ELL staff will continue and be enhanced with a continued focus on obtaining accurate Data Entered United States School (DEUSS) student data; timely parental notification of students' ESOL placement; appropriate placement and placement documentation of ELL students assessed as English language proficient; and acceptable ELL Committee placement recommendations.
- A report is currently used and will continue to be modified to most accurately identify students requiring Extensions of instruction, who are beyond 3 years from their DEUSS, with an alert to ensure they are assessed within 30 school days prior to the students' DEUSS anniversary.
- District ELL staff will meet with each school site at least four times per year to review the accuracy of reported ELL data and supporting documents.

2.) Attendance Records

Findings – 1 (District-Wide)

- Continued training on District attendance procedures and practices for administrators, data processors, attendance clerks, and other employees directly related to attendance taking policies.
- Enhancing attendance training will emphasize and continue to focus on the requirements of taking period by period attendance at the secondary level (including ESE centers). There will also be a continued focus centering on the process and reports used to prompt teachers to take attendance and document this compliance.
- The District will also continue to stress compliance with attendance recordkeeping procedures, especially emphasizing the retaining of manual documents when attendance was not recorded by the teacher of record. Additionally, trainings will focus on consistently signing and dating documents by the preparers. These records will be verified during the FTE verification process.

3.) Career and Technical Education (CTE), On the Job Training (OJT)

Findings – 2 (District-Wide), 13, 14, 22, 33, 34, 41, 42

- Annual training will continue to emphasize the procedures required to ensure that OJT students are reported in accordance with their time cards; that time cards are accurately completed, signed, and retained in an accessible file.
- During annual training, a further emphasis will highlight job search activities, appropriately documenting this for unemployed students.
- An updated OJT Handbook will be provided to all new and current OJT teachers, covering all the above procedures and required documentation.
- Additional support will be provided to sites that demonstrate the need for further assistance.

4.) Exceptional Student Education (ESE) and Hospital Homebound Programs

Findings: 6, 7, 9, 10, 15, 16, 20, 21, 24, 27, 30, 31, 32, 43, 45, 46, 47, 48, 50, 51, 52, 54, 55, 56, 57, 61, 62, 63, 64

- ESE will continue to provide more amplified training, focusing on the appropriate and timely completion of Individual Education Plans (IEP's); documentation of required participants at IEP meetings; and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.
- Continue to monitor ESE compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at district and school levels.
- Hospital Homebound Instructors' Logs were revised to clearly document the student, instructor, course number, section number, and dates/times of instruction.
- A new report was created and revised on-going to identify all students alternative assigned (co-enrolled) between a school site and the Hospital Homebound program. Hospital Homebound and school personnel will utilize the new report and work cooperatively to ensure the accurate reporting of each student's regularly followed schedule, as authorized by the student's Individual Education Plan (IEP).

5.) Certification

Findings – 23, 36, 44, 53, 59, 60

- The District Certification Office will continue to work with District sites and Charter schools to ensure that teachers are properly certified.
- If teaching out-of- field, teacher should be timely approved to do so by the School Board or Charter School. Parents are appropriately and timely notified of the out-of- field assignment; and out of field teachers earn the appropriate college credits or in-service training outlined by their role and their in-service training timeline.

6.) Reported Instructional Minutes

Findings – 49, 58

- Further refinement and development of a tool that helps schools calculate their instructional minutes accurately.
- The utilization of the aforementioned tool through trainings, especially at secondary sites
- Continued District support to schools during the FTE Verification process.
- Detailed review by District personnel to assure instructional minute compliance throughout District sites, especially targeting high school seniors, assuring appropriate minutes are assigned.

7.) Virtual Instructional Programs

Findings – 82, 83

- Additional care will be taken to assure compliance with student placement and enrollment procedures for virtual programs within the District.

8.) Transportation

Findings – 1(Ref. 58), 2(Ref. 51), 3(Ref.52), 4(Ref.53), 5(Ref.54), 6(Ref.55), 7(Ref.56), 8(Ref.57), 9(Ref.59), 10(Ref.60/61), 11(Ref.62)

- Continue a multi-layer verification process to ensure accurate student transportation and bus reporting.

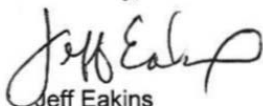
Charter Schools are separate, not-for-profit corporations organized under Section 1002.33, F.S., to operate as public schools and are held responsible for prudent use of the public funds they receive. Although Charter Schools are considered Component Units of Hillsborough County Public Schools, they are legally separate from the District School Board. As such, the Charter School office was provided with a copy of the preliminary and temporary report, and asked to provide a response. With the exception of one school, Focus Academy, the Charter Office responded with their acceptance of findings as stated in the preliminary report. None of the Charter Schools chose to respond with corrective actions.

Please see the attached response from Focus Academy.

We appreciate the audit of our procedures and accuracy regarding Florida Education Finance Program Full Time Equivalent student and student transportation reporting. The 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. Mary Anne Pekkala of the Auditor General's Office for the professional and courteous manner in which she conducted the FTE Program Audit. Please feel free to contact me or our staff, as needed, if any additional questions arise.

Sincerely,


Jeff Eakins
Superintendent



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Director of Academics

Josephine Isenbergh
Director of Operations

August 22, 2018

Ms. Elizabeth M. Tuten, Ed. D.
Manager, Planning and Related Services
Business Division
901 East Kennedy Blvd.
Tampa, FL 33602

Dear Dr. Tuten

Focus Academy acknowledges and agrees with the calculations that have been put forth by the state auditor in relation to the adjustments made for missing schoolwide hours for the 16-17 school year. We are however considering an appeal related to instructional minutes that were not accounted for in the bell schedule.

Please let me know if you have any questions.

Blessings,

Elisabeth Kraft
Principal
Focus Academy
elisabeth.kraft@sdhc.k12.fl.us