

**HILLSBOROUGH COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013



BOARD MEMBERS AND SUPERINTENDENT

Hillsborough County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Susan L. Valdes	1
Candy Olson, Chair to 11-19-12	2
Dr. Jack R. Lamb, Member to 11-19-12	3
Cindy Stuart, Member from 11-20-12	3
Stacy R. White	4
Doretha W. Edgecomb	5
April Griffin, Vice Chair to 11-19-12; Chair from 11-20-12	6
Carol W. Kurdell, Vice Chair from 11-20-12	7

MaryEllen Elia, Superintendent

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2013

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FCAT	Florida Comprehensive Assessment Test
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

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

SUMMARY OF ATTESTATION EXAMINATION

The Hillsborough County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013.

Noncompliance related to reported FTE resulted in 80 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 3.4410 but has a potential impact on the District's weighted FTE of a negative 76.6994 (negative 68.1763 is applicable to District schools other than charter schools and a negative 8.5231 is applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 350 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Hillsborough County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$274,812 (negative 76.6994 times \$3,582.98), of which a negative \$244,274 is applicable to District schools other than charter schools and a negative \$30,538 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 FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF HILLSBOROUGH COUNTY

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 243 District schools other than charter schools, 44 charter schools, 3 District cost centers, and 4 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 199,085.49 unweighted FTE for those students which included 12,003.86 unweighted FTE for charter school students and received approximately \$629.3 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$34.3 million for student transportation as part of the State funding through FEFP.



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

INDEPENDENT AUDITOR'S REPORT HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 31, 2013, that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013. 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 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, management's assertion that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE D and EXHIBIT A, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to the determination and reporting of FTE. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

¹ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a 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.

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
November 19, 2014

SCHEDULE A

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 199,085.49 unweighted FTE, which included 12,003.83 unweighted FTE for charter school students, at 243 District schools other than charter schools, 44 charter schools, 3 District cost centers, and 4 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (294) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (36,795) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	284	33	26,452	366	2	142,535.4600	272.0452	46.7350
Basic with ESE Services	287	32	5,169	272	3	37,461.1300	238.2727	11.4948
ESOL	259	26	4,186	717	62	15,752.7400	606.7323	(39.9140)
ESE Support Levels 4 and 5	134	23	782	434	36	1,380.9700	306.4329	(21.1775)
Career Education 9-12	41	5	<u>206</u>	<u>124</u>	<u>5</u>	<u>1,955.1900</u>	<u>17.5954</u>	<u>(.5793)</u>
All Programs	294	36	<u>36,795</u>	<u>1,913</u>	<u>108</u>	<u>199,085.4900</u>	<u>1,441.0785</u>	<u>(3.4410)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,506 of which 1,450 is applicable to District schools other than charter schools and 56 is applicable to charter schools) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 441 and found exceptions for 27 of those teachers. Of the 441 teachers sampled, 20 (4.53 percent) taught at charter schools and 8 of the 27 teachers (29.6 percent) with exceptions taught at charter schools.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2013

<u>District Schools Other Than Charter Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101 Basic K-3	9.8602	1.117	11.0138
102 Basic 4-8	8.6642	1.000	8.6642
103 Basic 9-12	16.6888	1.020	17.0226
111 Grades K-3 with ESE Services	1.0000	1.117	1.1170
112 Grades 4-8 with ESE Services	5.0228	1.000	5.0228
113 Grades 9-12 with ESE Services	5.9720	1.020	6.0914
130 ESOL	(31.3890)	1.167	(36.6309)
254 ESE Support Level 4	(9.4256)	3.524	(33.2158)
255 ESE Support Level 5	(9.2551)	5.044	(46.6827)
300 Career Education 9-12	(.5793)	.999	(.5787)
Subtotal	<u>(3.4410)</u>		<u>(68.1763)</u>
<u>Charter Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101 Basic K-3	6.6750	1.117	7.4560
102 Basic 4-8	4.8468	1.000	4.8468
111 Grades K-3 with ESE Services	(.5000)	1.117	(.5585)
130 ESOL	(8.5250)	1.167	(9.9487)
254 ESE Support Level 4	(1.4968)	3.524	(5.2747)
255 ESE Support Level 5	<u>(1.0000)</u>	5.044	<u>(5.0440)</u>
Subtotal	<u>0.0000</u>		<u>(8.5231)</u>
<u>Total Schools</u>	<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No. Program</u> ¹	<u>Adjustment</u> ²	<u>Factor</u>	<u>FTE</u> ³
101 Basic K-3	16.5352	1.117	18.4698
102 Basic 4-8	13.5110	1.000	13.5110
103 Basic 9-12	16.6888	1.020	17.0226
111 Grades K-3 with ESE Services	.5000	1.117	.5585
112 Grades 4-8 with ESE Services	5.0228	1.000	5.0228
113 Grades 9-12 with ESE Services	5.9720	1.020	6.0914
130 ESOL	(39.9140)	1.167	(46.5796)
254 ESE Support Level 4	(10.9224)	3.524	(38.4905)
255 ESE Support Level 5	(10.2551)	5.044	(51.7267)
300 Career Education 9-12	(.5793)	.999	(.5787)
Total	<u>(3.4410)</u>		<u>(76.6994)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0056</u>	<u>#0110</u>	<u>#0291</u>	
101 Basic K-3	1.4850	.9900	.....	2.4750
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	1.8348	1.8348
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.6667	.6667
130 ESOL	(1.4850)	(.9900)	(2.1684)	(4.6434)
254 ESE Support Level 4	.....	.....	(.5000)	(.5000)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.6669)</u>	<u>(.6669)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1201</u>	<u>#1291</u>	<u>#1541</u>	<u>#1881</u>	
101	2.4750	.5000	.....	.....	.....	2.9750
102	.0000	.....	.....	.....	.....	.0000
103	1.8348	.....	2.9182	.6672	1.0838	6.5040
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	.6667	.....	(.5000)	.....	.....	.1667
130	(4.6434)	(.5000)	(2.4182)	(.6672)	(1.0838)	(9.3126)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	.0000	.....	(.4162)	.....	.....	(.4162)
Total	<u>(.6669)</u>	<u>.0000</u>	<u>(.4162)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0831)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2041</u>	<u>#2291</u>	<u>#2421</u>	<u>#2531</u>	
101	2.9750	.....	.5000	.....	2.8100	6.2850
102	.0000	1.9758	1.6500	.....	.4950	4.1208
103	6.5040	.....	.....	5.6140	.....	12.1180
111	.0000	.....	(.5000)	.....	.4600	(.0400)
112	.0000	.....	1.5000	.....	.....	1.5000
113	.1667	.....	.....	.8500	.....	1.0167
130	(9.3126)	(1.9758)	(1.6500)	(5.6140)	(3.3050)	(21.8574)
254	(.5000)	.....	(1.5000)	(1.0300)	(.4600)	(3.4900)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(.4162)</u>	<u>.....</u>	<u>.....</u>	<u>(.0130)</u>	<u>.....</u>	<u>(.4292)</u>
Total	<u>(1.0831)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1930)</u>	<u>.0000</u>	<u>(1.2761)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2841</u>	<u>#2882</u>	<u>#3171</u>	<u>#3371</u>	
101	6.2850	.....	.....	.....	.....	6.2850
102	4.1208	.5000	3.1684	.....	.....	7.7892
103	12.1180	.....	.....	1.0004	2.0842	15.2026
111	(.0400)	.....	.....	.....	.....	(.0400)
112	1.5000	.....	.....	.....	.....	1.5000
113	1.0167	.....	.....	.....	.....	1.0167
130	(21.8574)	(.5000)	(3.1684)	(1.0838)	(2.0842)	(28.6938)
254	(3.4900)	.....	.....	.....	.....	(3.4900)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	(.4292)	.....	.....	(.1501)	.....	(.5793)
Total	<u>(1.2761)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2335)</u>	<u>.0000</u>	<u>(1.5096)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3782</u>	<u>#4211</u>	<u>#4561</u>	<u>#4562</u>	
101	6.2850	.....	2.3752	1.2000	.....	9.8602
102	7.7892	.8750	.....	.....	.....	8.6642
103	15.2026	1.4500	.....	.....	.....	16.6526
111	(.0400)	.....	1.0000	.....	.....	.9600
112	1.5000	.....	.....	.....	.....	1.5000
113	1.0167	.....	.....	.....	.....	1.0167
130	(28.6938)	.....	(.4952)	(1.2000)	.....	(30.3890)
254	(3.4900)	(2.2000)	(2.8800)	.....	(.5852)	(9.1552)
255	(.5000)	(.1250)	.....	.....	.....	(.6250)
300	<u>(.5793)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5793)</u>
Total	<u>(1.5096)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5852)</u>	<u>(2.0948)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#4731</u>	<u>#5371</u>	<u>#6639*</u>	<u>#6658*</u>	
101	9.8602	.....	.....	.....	6.6750	16.5352
102	8.6642	.....	.....	2.4968	2.3500	13.5110
103	16.6526	.6200	.....	.....	.....	17.2726
111	.9600	.....	.0400	.....	(.5000)	.5000
112	1.5000	.....	3.5228	.....	.....	5.0228
113	1.0167	.....	4.9553	.....	.....	5.9720
130	(30.3890)	(1.0000)	.....	.....	(8.5250)	(39.9140)
254	(9.1552)	.....	(.2704)	(1.4968)	.....	(10.9224)
255	(.6250)	.....	(8.6301)	(1.0000)	.....	(10.2551)
300	(.5793)	.....	.....	.....	.....	(.5793)
Total	<u>(2.0948)</u>	<u>(.3800)</u>	<u>(.3824)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.8572)</u>

* Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>		
	<u>Brought Forward</u>	<u>#7023</u>	<u>Total</u>
101 Basic K-3	16.5352	.....	16.5352
102 Basic 4-8	13.5110	.....	13.5110
103 Basic 9-12	17.2726	(.5838)	16.6888
111 Basic K-3 with ESE Services	.5000	.....	.5000
112 Basic 4-8 with ESE Services	5.0228	.....	5.0228
113 Basic 9-12 with ESE Services	5.9720	.....	5.9720
130 ESOL	(39.9140)	.....	(39.9140)
254 ESE Support Level 4	(10.9224)	.....	(10.9224)
255 ESE Support Level 5	(10.2551)	.....	(10.2551)
300 Career Education 9-12	(.5793)	.....	(.5793)
Total	<u>(2.8572)</u>	<u>(.5838)</u>	<u>(3.4410)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. The Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on pages 45 and 45.

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Helen A. Davis Elementary School (#0056)

1. [Ref. 5670] One teacher taught Primary Language Arts to classes that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.4850	
130 ESOL	<u>(1.4850)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Reddick Elementary School (#0110)

2. [Ref. 11001] The file for one ELL student did not contain evidence that the parents were notified of their child’s placement in the ESOL Program. Notations in the file indicated that the parents were notified of such placement on October 17, 2011; however, the child did not enroll in the District until January 4, 2012. We propose the following adjustment:

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

Brandon High School (#0291)

3. [Ref. 29101] We were unable to determine whether the parents of one ELL student were notified of their child’s placement in the ESOL Program prior to the reporting survey periods as the notification letter was not dated. We propose the following adjustment:

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

4. [Ref. 29103] One student was incorrectly reported in the ESOL Program. The student was assessed as English language proficient on all parts of the CELLA test and scored a Level 3 in Reading on the FCAT. We also noted that an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Brandon High School (#0291) (Continued)

5. [Ref. 29104] The course schedule for one ESE student who was scheduled to receive homebound instruction intermittently was incorrectly reported in Program No. 255 (ESE Support Level 5). The student was not receiving homebound instruction during the reporting survey week and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

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

6. [Ref. 29105] The *Matrix of Services* form for one ESE student was incorrectly marked for a service in Domain C that the student’s teacher confirmed had not been provided. Consequently, we recalculated the *Matrix of Services* form and determined that the student was eligible for reporting in Program No. 113 (Grades 9-12 with ESE Services) during the February 2013 reporting survey period. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Brandon High School (#0291) (Continued)

7. [Ref. 29106] The School did not follow the District's written procedures and was not in compliance with the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The procedures require that attendance be maintained on a period-by-period basis for students in grades 9-12 and the procedures for electronic recordkeeping systems further require that an exception report be generated on a regular basis so that the principal or the principal's designee ensures that attendance is taken in each period. The School did not always document their attempts to ensure such action was taken beyond the official attendance period (second period). However, we were able to verify the attendance for our sample students for at least one period during the reporting survey periods; thus, we present this disclosure Finding with no proposed adjustment.

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Additionally, we noted that two students (not in our original sample) were either not in membership (one student) or not in attendance (one student) for their on-campus courses and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1668)	
130 ESOL	(.1668)	(.3336)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Brandon High School (#0291) (Continued)

8. [Ref. 29107] The course schedule for one ESE student (not in our original sample) that was provided both on-campus instruction and homebound instruction was incorrectly reported for the student’s on-campus instruction. The student was not in attendance on campus during the 11-day window of the reporting survey period and should not have been reported for this portion of the student’s schedule. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.3333)	(.3333)
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9. [Ref. 29170] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
		(.6669)

Dover Elementary School (#1201)

10. [Ref. 120101] An ELL Committee was not convened within 30 school days prior to one student’s ESOL anniversary date to consider the student’s extended ESOL placement for a fourth year. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Durant Senior High School (#1291)

11. [Ref. 129106] The School did not follow the District's written procedures and was not in compliance with the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The procedures require that attendance be maintained on a period-by-period basis for students in grades 9-12 and the procedures for electronic recordkeeping systems further require that an exception report be generated on a regular basis so that the principal or the principal's designee ensures that attendance is taken in each period. The school sent e-mail notifications to teachers who had not reported some periods' attendance the previous day. Otherwise, the School made no documented attempt to ensure such action was taken beyond the official attendance period (second period). However, we were able to verify the attendance for our sample students for at least one period during the reporting survey periods; thus, we present this disclosure Finding with no proposed adjustment.

.0000

12. [Ref. 129101] We were unable to verify the validity of the timecards for three Career Education 9-12 (OJT) students. We propose the following adjustment:

300 Career Education 9-12	(.4162)	(.4162)
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13. [Ref. 129102/129104] The *ELL Student Plans* for three students enrolled in the ESOL Program were incomplete as they did not identify all of the courses that were to employ ESOL strategies (two students in the February 2013 reporting survey period [Ref. 129102]) and (one student in the October 2012 reporting survey period [Ref. 129104]). We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Durant Senior High School (#1291)</u> (Continued)		
<u>Ref. 129102</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
<u>Ref. 129104</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
14. [Ref. 129103] <u>One student was incorrectly reported in the ESOL Program. The student was assessed English language proficient on all parts of the CELLA test and scored a Level 3 in Reading on the April 2012 FCAT. We also noted that an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:</u>		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000
15. [Ref. 129105] <u>The file for one ESE student did not contain an IEP covering the February 2013 reporting survey period. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
16. [Ref. 129170] <u>The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher’s out-of-field status in ESOL until January 23, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Durant Senior High School (#1291) (Continued)

17. [Ref. 129171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.9170	
130 ESOL	(.9170)	.0000
		(.4162)

Freedom High School (#1541)

18. [Ref. 154101] The ELL Student Plans for three students enrolled in the ESOL Program were incomplete as they did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

19. [Ref. 154170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hillsborough High School (#1881)

20. [Ref. 188101] The ELL Student Plans for three students enrolled in the ESOL Program were incomplete as they did not identify all of the courses that were to employ ESOL strategies. We also noted that an ELL Committee was not convened to consider one of the student's extended ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	1.0004	
130 ESOL	(1.0004)	.0000

21. [Ref. 188171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESOL but taught courses that required certification in English. We propose the following adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		.0000

Jackson Elementary School (#2041)

22. [Ref. 204101] The ELL Student Plan for one student enrolled in the ESOL Program was not printed until February 25, 2013, which was after the February 2013 reporting survey period; consequently, a written ELL Student Plan was not timely prepared (i.e., prior to the reporting survey period). We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Jackson Elementary School (#2041) (Continued)

23. [Ref. 204170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.4808	
130 ESOL	<u>(1.4808)</u>	<u>.0000</u>
		<u>.0000</u>

Knights Elementary School (#2291)

24. [Ref. 229101] The file for one ESE student did not contain documentation of the written input submitted by the student's general education teacher who had been excused from attending the IEP meeting. We propose the following adjustment:

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

25. [Ref. 229102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

26. [Ref. 229103] There was no evidence that the *Matrix of Services* forms for two ESE students had been reviewed and reflected the current services established in the students' annual IEPs. The Department of Education's (DOE) *Matrix of Services' Handbook (2012 Revised Edition)* did not specifically require that Districts document this review; however, without this documentation, we are unable to establish that the *Matrix of Services* form is reflective of the current services in the students' annual IEPs. DOE

Finding continues on Next Page

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Knights Elementary School (#2291) (Continued)

management notified Statewide ESE Directors on October 21, 2014, that, to avoid confusion, the most prudent course of action is for Districts to document the review of the Matrix of Services form on the form itself, unless other documentation exists. We propose the following adjustment:

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

Follow-Up to Management’s Response (Ref. 229103):

In her written response, the Superintendent contends that the District followed DOE directions and, therefore, should not be penalized for this Finding and intends to appeal the Finding. As noted in our Finding above, we acknowledge that DOE had not provided specific directions to document the review of the Matrix of Services form; however, without documentation of the District’s review, we were unable to establish that the Matrix of Services forms for the two students were reflective of the current services in the students’ annual IEPs. DOE has now suggested as noted in our Finding that the Districts start documenting this review on the form itself to avoid confusion. Accordingly, our Finding stands as presented.

27. [Ref. 229170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Knights Elementary School (#2291)</u> (Continued)		
102 Basic 4-8	1.6500	
130 ESOL	(1.6500)	.0000
		<u>.0000</u>
<u>A. P. Leto Senior High School (#2421)</u>		
28. [Ref. 242101] <u>One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student's timecard. We propose the following adjustment:</u>		
300 Career Education 9-12	(.0130)	(.0130)
29. [Ref. 242102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
30. [Ref. 242103] <u>The course schedule for one ESE student that was provided both on-campus instruction and homebound instruction was incorrectly reported for the student's on-campus instruction. The student attended school three days per week; however, the courses were reported for five days per week. We also noted that there was no evidence that the January 27, 2012, Matrix of Services form was reviewed when the May 12, 2012, IEP was prepared. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	.3500	
254 ESE Support Level 4	(.5300)	(.1800)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

A. P. Leto Senior High School (#2421) (Continued)

31. [Ref. 242104] The ELL Student Plans for 16 students enrolled in the ESOL Program were incomplete as they did not identify all of the courses that were to employ ESOL strategies. We also noted that an ELL Committee was not convened to consider one of the student's extended ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	3.4894	
130 ESOL	(3.4894)	.0000

32. [Ref. 242105] The ELL Committee did not document at least two of the five ESOL criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., FAC, when recommending one student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3436	
130 ESOL	(.3436)	.0000

33. [Ref. 242106] The files for two students enrolled in the ESOL Program did not contain ELL Student Plans covering the 2012-13 school year. We propose the following adjustment:

103 Basic 9-12	1.6976	
130 ESOL	(1.6976)	.0000

34. [Ref. 242170] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field until April 2, 2013, which was after the February 2013 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>A. P. Leto Senior High School (#2421)</u> (Continued)		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.1930)
<u>Lopez Elementary School (#2531)</u>		
35. [Ref. 253101] <u>The English language proficiency of one ELL student was not assessed within 30 school days of the student's fourth-year ESOL anniversary date. We propose the following adjustment:</u>		
102 Basic 4-8	.4950	
130 ESOL	(.4950)	.0000
36. [Ref. 253102] <u>The parental notification letter for one ELL student enrolled in the ESOL Program was not dated; consequently, we could not determine that the parents had been notified timely (i.e., prior to the October 2012 and February 2013 reporting survey periods) of their child's ESOL placement. We propose the following adjustment:</u>		
101 Basic K-3	.9900	
130 ESOL	(.9900)	.0000
37. [Ref. 253103] <u>The ELL Student Plan for one student enrolled in the ESOL Program was not printed until October 30, 2012, which was after the October 2012 reporting survey period. Consequently, we were unable to determine whether a written ELL Student Plan was timely prepared (i.e., prior to the reporting survey period). We propose the following adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lopez Elementary School (#2531) (Continued)

38. [Ref. 253104] The English language proficiency of one ELL student was not assessed within 30 school days of the student's fourth year ESOL anniversary date. We propose the following adjustment:

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

39. [Ref. 253170] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field until April 2, 2013, which was after the February 2013 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.8250	
130 ESOL	(.8250)	.0000

40. [Ref. 253171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Mentally Handicapped but taught a course that also required the PK Disabilities Endorsement. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4600	
254 ESE Support Level 4	(.4600)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Marshall Middle School (#2841)

41. [Ref. 284170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in English. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students are reported in a Basic Program, we present this disclosure Finding with no proposed adjustment.

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42. [Ref. 284101] The English language proficiency of one ELL student was not assessed within 30 school days of the student's sixth-year ESOL anniversary date. We propose the following adjustment:

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

Memorial Middle School (#2882)

43. [Ref. 288270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Social Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students are reported in Basic Programs, we present this disclosure Finding with no proposed adjustment.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Memorial Middle School (#2882) (Continued)

44. [Ref. 288201] The ELL Student Plans for five students enrolled in the ESOL Program were incomplete as they did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.6672	
130 ESOL	(.6672)	.0000

45. [Ref. 288202] ELL Committees were not convened to consider four students' extended ESOL placements for a fourth or sixth year. We also noted the following exceptions: (a) the English language proficiency of two students was not assessed within 30 school days of the students' ESOL anniversary dates, (b) the file for one student did not contain an ELL Student Plan covering the 2012-13 school year, and (c) the ELL Student Plans for two students were incomplete as they did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	2.5012	
130 ESOL	(2.5012)	.0000
		.0000

Joe E. Newsome High School (#3171)

46. [Ref. 317105] Our examination of the timecards for our Career Education 9-12 (OJT) sample students disclosed one or more of the following deficiencies:

- a. The timecards were updated during the FTE reporting survey periods to reflect more work hours; however, there was no documentation to support the updated hours and we could determine the hours noted prior to the update.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Joe E. Newsome High School (#3171)** (Continued)

- b. The timecards were not reviewed for mathematical accuracy that resulted in the number of hours being incorrectly reported in relation to actual numbers of hours worked.
- c. The timecards did not reflect unpaid breaks for students working over six hours.
- d. The timecards did not include a date indicator that supported when the student, teacher, and work supervisor had signed.
- e. School instructor (the OJT teacher) was unable to locate any contracts for employment for OJT students reported during the 2012-13 school year.

However, despite the above-noted deficiencies, we were able to verify that the timecards supported the funded work hours during the reporting survey periods for our sample students except for one student (Finding No. 49 - Ref. 317103); therefore, we present this disclosure Finding with no proposed adjustment.

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47. [Ref. 317101] The ELL Student Plans for two students enrolled in the ESOL Program were incomplete as they did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
Joe E. Newsome High School (#3171) (Continued)		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

48. [Ref. 317102] An ELL Committee was not convened within 30 school days prior to one student’s ESOL anniversary date to consider the student’s extended ESOL placement for a sixth year. We propose the following adjustment:

103 Basic 9-12	.9170	
130 ESOL	(.9170)	.0000

49. [Ref. 317103] We were unable to determine the time worked for one Career Education 9-12 (OJT) student because the timecard did not clearly indicate the dates and times of employment. We propose the following adjustment:

300 Career Education 9-12	(.1501)	(.1501)
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50. [Ref. 317104] The School did not follow the District's written procedures and was not in compliance with the Department of Education’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The procedures require that attendance be maintained on a period-by-period basis for students in grades 9-12 and the procedures for electronic recordkeeping systems further require that an exception report be generated on a regular basis so that the principal or the principal's designee ensures that attendance is taken in each period. The School made no documented attempt to ensure such action was taken beyond the official attendance period (second period). However, we were able to verify the attendance for our sample students for at least one period during the reporting survey periods; thus, we present this disclosure Finding with no proposed adjustment.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Joe E. Newsome High School (#3171) (Continued)

Additionally, we noted that one student (not in our original sample) was not in attendance for the student’s on-campus course and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.0834)	(.0834)
		(.2335)

Riverview High School (#3371)

51. [Ref. 337105] The School did not follow the District's written procedures and was not in compliance with the Department of Education’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The procedures require that attendance be maintained on a period-by-period basis for students in grades 9-12 and the procedures for electronic recordkeeping systems further require that an exception report be generated on a regular basis so that the principal or the principal's designee ensures that attendance is taken in each period. The School made no documented attempt to ensure such action was taken beyond the official attendance period (first period). However, we were able to verify the attendance for our sample students for at least one period during the reporting survey periods; thus, we present this disclosure Finding with no proposed adjustment.

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52. [Ref. 337101] Parents were not notified of their child’s placement in the ESOL Program until October 23, 2012, which was after the October 2012 reporting survey period. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Riverview High School (#3371)</u> (Continued)		
53. [Ref. 337102] <u>An ELL Committee was not convened to consider one student's ESOL placement after the student was previously exited from the ESOL Program. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000
54. [Ref. 337103] <u>ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year or fifth year. We propose the following adjustment:</u>		
103 Basic 9-12	.8340	
130 ESOL	<u>(.8340)</u>	.0000
55. [Ref. 337104] <u>The ELL Student Plans for three students were incomplete as they did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:</u>		
103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	<u>.0000</u>
		<u>.0000</u>

LaVoy Exceptional Center (#3782)

56. [Ref. 378270] One teacher was not properly certified and was not approved by the School Board to teach Elementary Education out of field until February 19, 2013, which was after the February 2013 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
LaVoy Exceptional Center (#3782) (Continued)	
103 Basic 9-12	.6250
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	(.1250)
	.0000

57. [Ref. 378271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required a Reading Endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.8750	
103 Basic 9-12	.8250	
254 ESE Support Level 4	(1.7000)	.0000
		.0000

Summerfield Elementary School (#4211)

58. [Ref. 421101] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:

101 Basic K-3	.4952	
130 ESOL	(.4952)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Summerfield Elementary School (#4211) (Continued)

59. [Ref. 421102] The Matrix of Services form for one ESE student was incorrectly marked a Level 4 service in Domain C for weekly occupational therapy services. However, the student's IEP specified, and the therapist's service logs documented, only monthly services. As no other services were indicated in Domain C, we reset the rating to Level 2 and recalculated the Matrix of Services form ratings that supported reporting in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

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

60. [Ref. 421170] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 13, 2012, which was after the October 2012 reporting survey period. The teacher held certification in ESE but taught courses that also required an Autism Spectrum Disorders Endorsement. We propose the following adjustment:

101 Basic K-3	1.8800	
254 ESE Support Level 4	(1.8800)	.0000
		<u>.0000</u>

Twin Lakes Elementary School (#4561)

61. [Ref. 456170] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status until February 11, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Twin Lakes Elementary School (#4561)</u> (Continued)		
101 Basic K-3	1.2000	
130 ESOL	(1.2000)	.0000
		.0000

Caminiti Exceptional Center (#4562)

62. [Ref. 456201] The course schedule for one ESE student that was provided both on-campus and homebound instruction was incorrectly reported for this student's on-campus instruction. The student was reported for being in attendance three days of both reporting survey weeks; however, the student had only attended school for one day during the October 2012 survey week and was not in attendance during the February 2013 survey week. We propose the following adjustment:

254 ESE Support Level 4	(.5852)	(.5852)
		(.5852)

Paul R. Wharton High School (#4731)

63. [Ref. 473101] The course schedule for one Basic student was incorrectly reported for on-campus instruction (19 hours or .3800 FTE). We determined that the student was not in attendance and did not receive on-campus instruction during the February 2013 survey period. We propose the following adjustment:

103 Basic 9-12	(.3800)	(.3800)
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64. [Ref. 473102] The ELL Student Plan for one student was incomplete as it did not identify one of the courses that was to employ ESOL strategies. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Paul R. Wharton High School (#4731)</u> (Continued)		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
65. [Ref. 473103] <u>One student was reported incorrectly in the ESOL Program. The student scored English language proficient on all parts of the CELLA test and scored a Level 3 on the FCAT. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
66. [Ref. 473170] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that also required a Reading Endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We noted that the teacher was issued a Reading Endorsement on October 19, 2012; however, this occurred after the October 2012 reporting survey period. We propose the following adjustment:</u>		
103 Basic 9-12	.4166	
130 ESOL	(.4166)	.0000
		(.3800)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hospital/Homebound/Homebased Programs (#5371)

67. [Ref. 537101] The course schedules for 42 ESE students (14 students were in our sample), who were provided instruction via teleclass, were incorrectly reported in Program No. 255 (ESE Support Level 5) for this instruction. Courses utilizing the teleclass delivery method of instruction (instruction that enables one teacher to serve multiple remote student sites simultaneously) should be reported in the Basic with ESE Services Program. The teleclass methodology does not support the inclusion of the 13 Special Considerations points associated with placement in the Hospital and Homebound Program that is dependent on the instruction being provided on a one-to-one basis and at the same location. We propose the following adjustment:

112 Grades 4-8 with ESE Services	3.5228	
113 Grades 9-12 with ESE Services	4.7149	
255 ESE Support Level 5	(8.2377)	.0000

68. [Ref. 537102] One ESE student was not reported in accordance with the student's Matrix of Services form. We noted that the total ratings points (15 points) supported reporting in Program No. 113 (Grades 9-12 with ESE Services) and that none of the services to be provided to the student were indicated in any of the Domains. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2404	
254 ESE Support Level 4	(.2404)	.0000

69. [Ref. 537103] Five ESE students in the Hospital and Homebound Program were reported for more instructional minutes than was supported by the homebound teachers' Parent Contact Logs. We propose the following adjustment:

255 ESE Support Level 5	(.1789)	(.1789)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

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

Follow-Up to Management’s Response (Ref. 537103):

In her written response, the Superintendent states that the parent contact logs document both the scheduled days and actual time served for these students and contends that the District accurately reported these students per the FTE General Instructions and intends to appeal the Finding. The FTE General Instructions also note that it is incumbent upon the District to keep proper documentation to verify that the schedule for the delivery of services is “regularly followed.” We could not determine that the scheduled hours had been regularly followed and, therefore, only allowed what actual contact time was provided. Accordingly, our Finding stands as presented.

70. [Ref. 537104] Two ESE students who were enrolled in the Hospital and Homebound Program did not receive any homebound instruction during the October 2012 reporting survey period. We also noted that the Matrix of Services form that covered the October 2012 reporting survey period for one of the students was missing and could not be located. We propose the following adjustment:

255 ESE Support Level 5	(.1100)	(.1100)
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71. [Ref. 537105] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student was reported for six hours of instruction; however, the student's IEP authorized only a maximum of four hours per week. We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

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

72. [Ref. 537106] A portion of two ESE students' schedules were incorrectly reported in Program No. 255 (ESE Support Level 5). The only Matrix of Services forms in the students' files included 13 Special Consideration points for the students to receive instructions at home or a hospital on an individual (one-to-one) basis. However, the students received group instructions rather than instruction on a one-to-one basis which resulted in the additional 13 points not being applicable; therefore, the students' schedules should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

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

73. [Ref. 537107] A portion of one ESE student's Hospital and Homebound Program schedule was incorrectly reported in Program No. 254 (ESE Support Level 4) rather than Program No. 255 (ESE Support Level 5). We propose the following adjustment:

254 ESE Support Level 4	(.0300)	
255 ESE Support Level 5	<u>.0300</u>	.0000

74. [Ref. 537108] The IEP for one ESE student reported in the February 2013 reporting survey period did not authorize a range of time for services in the Hospital and Homebound Program. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0535)</u>	<u>(.0535)</u>
		<u>(.3824)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Florida Autism Charter School of Excellence (#6639)

75. [Ref. 663970] One teacher did not hold a Florida teaching certificate that was valid during the October 2012 reporting survey period and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	2.4968	
254 ESE Support Level 4	(1.4968)	
255 ESE Support Level 5	(1.0000)	.0000
		.0000

Winthrop Charter School (Formerly Hillsborough Charter School West) (#6658)

76. [Ref. 665802] An ELL Committee was not convened within 30 school days prior to one student’s ESOL anniversary dates to consider the student’s extended ESOL placement for a fourth and fifth year. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

77. [Ref. 665803] The file for one ESE student did not contain documentation of the written input submitted by a General Education teacher who had been excused from attending the IEP meeting. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

78. [Ref. 665870/71/72/73/74/75/76] The Charter School Board minutes indicated that teachers were approved to teach out of field but did not document the names of the teachers or the teachers’ out-of-field subject areas; consequently, we could not determine if seven teachers in our sample were approved to teach out of field. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Winthrop Charter School (Formerly Hillsborough Charter School West) (#6658)</u> (Continued)		
<u>Ref. 665870</u>		
102 Basic 4-8	1.3500	
130 ESOL	(1.3500)	.0000
<u>Ref. 665871</u>		
101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000
<u>Ref. 665872</u>		
101 Basic K-3	.9000	
130 ESOL	(.9000)	.0000
<u>Ref. 665873</u>		
101 Basic K-3	.5500	
130 ESOL	(.5500)	.0000
<u>Ref. 665874</u>		
101 Basic K-3	1.3500	
130 ESOL	(1.3500)	.0000
<u>Ref. 665875</u>		
101 Basic K-3	1.8000	
130 ESOL	(1.8000)	.0000
<u>Ref. 665876</u>		
101 Basic K-3	1.1250	
130 ESOL	(1.1250)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hillsborough Virtual Instruction Program (#7001)

79. [Ref. 700170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that required certification in Health. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. Since the student was reported in a Basic Program, we present this disclosure Finding with no proposed adjustment.

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Hillsborough Virtual School (#7023)

80. [Ref. 702301] One Basic virtual education student was not eligible for enrollment in a Virtual Instruction Program. We propose the following adjustment:

103 Basic 9-12	(.5838)	(.5838)
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(.5838)

Proposed Net Adjustment

(3.4410)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) attendance recordkeeping policies and procedures are followed and meet State requirements, particularly with regard to the accurate recording and monitoring of period-by-period attendance; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESE Support Levels 4 and 5; (4) students' English language proficiencies are assessed and ELL Committees are timely convened to the students' extended ESOL placements based on their individual ESOL anniversary dates; (5) *ELL Student Plans* are timely prepared and, if prepared electronically, an audit trail is retained that documents when the *ELL Student Plans* were completed; (6) *ELL Student Plans* are complete and identify all scheduled courses that are to employ ESOL strategies; (7) parent notifications of their child's ESOL placement are clearly dated and timely; (8) students assessed English language proficient are placed or retained in the ESOL Program based on the placement recommendations of ELL Committees that have considered and documented the criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., FAC; (9) ELL Committees are convened when previously exited ELL students are being considered for reclassification in the ESOL Program; (10) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (11) students reported for homebound instruction and teleclass instruction are reported in the appropriate programs related to that specific instruction; (12) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (13) the schedules of Hospital and Homebound students who are provided instruction on-campus and at home are reported in the appropriate programs based on *Matrix of Services* forms; (14) *Matrix of Services* forms are properly completed, correctly scored, and evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated when students' IEPs are prepared; (15) students are reported in accordance with their *Matrix of Services* forms; (16) IEPs are reviewed and updated annually; (17) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, dated, and retained in readily-accessible files; (18) the eligibility of a student is verified prior to placement in a virtual instruction program; (19) teachers are properly certified or, if teaching out of field, are timely approved to teach out of field
(Continued on Next Page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS (Continued)

by the School Board or Charter School Board; (20) out-of-field teachers earn appropriate college credits or in-service training points as required by rule and their in-service training timeline; and (21) parents are appropriately notified of teachers’ out-of-field status.

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

REGULATORY CITATIONS

Reporting

- Section 1011.60, FS Minimum Requirements of the Florida Education Finance Program
 - Section 1011.61, FS Definitions
 - Section 1011.62, FS Funds for Operation of Schools
 - Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
 - Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2012-13*

Attendance

- Section 1003.23, FS Attendance Records and Reports
 - Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
 - Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2012-13*

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

English for Speakers of Other Languages (ESOL) (Continued)

- Rule 6A-6.09021, FAC Annual English Language Proficiency Assessment for English Language Learners (ELLs)
- Rule 6A-6.09022, FAC Extension of Services in English for Speakers of Other Languages (ESOL) Program
- Rule 6A-6.0903, FAC Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
- Rule 6A-6.09031, FAC Post Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2012-13

Exceptional Education

- Section 1003.57, FS Exceptional Students Instruction
- Section 1011.62, FS Funds for Operation of Schools
- Section 1011.62(1)(e), FS Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, FAC Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, FAC Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators
- Rule 6A-6.0361, FAC Contractual Agreement with Nonpublic Schools and Residential Facilities
Matrix of Services Handbook (2012 Revised Edition)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Teacher Certification

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

Virtual Education

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

Charter Schools

- Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Hillsborough County

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

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 243 District schools other than charter schools, 44 charter schools, 3 District cost centers, and 4 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 199,085.49 unweighted FTE that included 12,003.86 unweighted FTE for charter school students and received approximately \$629.3 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Helen A. Davis Elementary School	1
2. Carver Exceptional Center	NA
3. Reddick Elementary School	2
4. Brandon High School	3 through 9
5. Bryan Elementary School	NA
6. Cannella Elementary School	NA
7. Harold H. Clark Elementary School	NA
8. Crestwood Elementary School	NA
9. Dover Elementary School	10
10. Durant Senior High School	11 through 17
11. G. F. Folsom Elementary School	NA
12. Freedom High School	18 and 19
13. Hillsborough High School	20 and 21
14. Jackson Elementary School	22 and 23
15. Knights Elementary School	24 through 27
16. A. P. Leto Senior High School	28 through 34
17. Lopez Elementary School	35 through 40
18. A. Leon Lowry Elementary School	NA
19. Marshall Middle School	41 and 42
20. Memorial Middle School	43 through 45
21. Joe E. Newsome High School	46 through 50
22. Riverview High School	51 through 55
23. LaVoy Exceptional Center	56 and 57
24. Ruskin Elementary School	NA
25. Summerfield Elementary School	58 through 60
26. Twin Lakes Elementary School	61
27. Caminiti Exceptional Center	62
28. Paul R. Wharton High School	63 through 66
29. Hospital/Homebound/Homebased Programs	67 through 74
30. Florida Autism Charter School of Excellence *	75
31. Shiloh Middle Charter School *	NA
32. Winthrop Charter School (Formerly Hillsborough Charter School West) *	76 through 78
33. Hillsborough Virtual Instruction Program	79
34. Hillsborough Virtual Franchise High School	NA
35. Hillsborough Virtual Course Offerings	NA
36. Hillsborough Virtual School	80

* Charter School



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 31, 2013, that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. 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 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, management's assertion that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students 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.

¹ A *control deficiency* in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A *significant deficiency* is a 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.

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
November 19, 2014

SCHEDULE F

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (2,613) consisted of the total of the numbers of vehicles (buses, vans, and passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (170,457) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	8,976
IDEA (K-12), Unweighted	31
IDEA (PK), Weighted	2,413
IDEA (PK), Unweighted	46
Teenage Parents and Infants	194
Hazardous Walking	25,387
Two Miles or More	133,358
Center to Center (IDEA), Weighted	23
Center to Center (IDEA), Unweighted	<u>29</u>
Total	<u>170,457</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With <u>Exceptions</u>	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)		
We sampled 641 of the 170,457 students reported as being transported by the District.		44	(37)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 313 students.	-	<u>313</u>	<u>(313)</u>
Total	<u>(3)</u>	<u>357</u>	<u>(350)</u>

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. The Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 65.

**Students
 Transported
 Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] The number of buses in operation was overstated by three buses as follows:
 - a. The Student Transportation General Instructions require that every student must have a student transportation record regardless of their eligibility and thus are assigned to a bus. However, this is contrary to the recording of total bus counts as the number of buses in operation should not include buses that transport only courtesy riders. Consequently, the two buses in the October 2012 survey that transported only courtesy riders should not have been included in the count of the number of buses in operation.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- b. One bus driver’s report in the October 2012 survey was missing and could not be located; consequently, we were unable to validate the ridership (27 students) reported on that bus.

We propose the following adjustments:

a. October 2012 Survey

Number of Buses in Operation (2)

b. October 2012 Survey

Number of Buses in Operation (1) (3)

(3)

90 Days in Term

IDEA (K-12), Weighted (23)

IDEA (PK), Weighted (2)

Two Miles or More (2) (27)

- 2. [Ref. 52] Five students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The IEPs for the five ESE students who were placed in the Specific Learning Disabilities, Language Impaired, or Speech Impaired ESE Programs did not specifically identify that the students were required to receive transportation services and the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2012 Survey

90 Days in Term

IDEA (K-12), Unweighted (1)

February 2013 Survey

90 Days in Term

IDEA (K-12), Unweighted (4) (5)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
Adjustments**

Findings

3. [Ref. 53] Two students (one student was in our sample) were incorrectly reported in the Hazardous Walking ridership category. The students, who lived less than two miles from their assigned school, did not have to cross the designated hazard location to get to their assigned school. We propose the following adjustment:

October 2012 Survey

90 Days in Term

Hazardous Walking (2) (2)

4. [Ref. 54] Fourteen students in our sample were incorrectly reported in the Center to Center (IDEA), Unweighted ridership category. The IEPs for the 14 students did not specify that the students needed transportation from a center to another location and the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2012 Survey

90 Days in Term

Center to Center (IDEA), Unweighted (7)

February 2013 Survey

90 Days in Term

Center to Center (IDEA), Unweighted (7) (14)

5. [Ref. 55] We noted the following exceptions regarding seven ESE students in our sample who were reported in IDEA-Weighted ridership categories:

- a. The IEPs for six PK students indicated the need for an aide was due to the students' age or for the safety of the child; however, the IEPs did not specifically identify the reason for the need other than age and safety concerns, which are not appropriate support for this criteria. We noted, however, that the students were otherwise eligible for reporting in the IDEA (PK), Unweighted ridership category.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- b. The IEP for one student did not specify that transportation services were required based on the student’s IDEA status; however, we noted that the student was eligible for reporting in the Two Miles or More ridership category.

We propose the following adjustments:

July 2012 Survey

10 Days in Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	

October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	

February 2013 Survey

90 Days in Term

IDEA (PK), Weighted	(4)	
IDEA (PK), Unweighted	4	

June 2013 Survey

8 Days in Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0

- 6. [Ref. 56] Four students (one student was in our sample) were reported in the Two Miles or More ridership category; however, the students were not listed as riders on the students’ assigned bus driver’s reports and were not included on any other bus driver’s report. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:

June 2013 Survey

4 Days in Term

Two Miles or More	(4)	(4)
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The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 57] Our general tests regarding public bus transportation passes disclosed that the documentation to support the ridership of 27 students reported in the Two Miles or More ridership category at Seminole Heights Charter High School indicated that the passes (dated June 24 through 27, 2013) were not timely dated as it related to the June 2013 reporting survey period (i.e., prior to that reporting survey period). We propose the following adjustment:

June 2013 Survey

15 Days in Term

Two Miles or More

(27)

(27)

8. [Ref. 58/59] We could not determine that 271 students (16 students were in our sample [Ref. 58 for 10 students and Ref. 59 for 6 students]), who were transported by their parents to the Florida Autism Charter School of Excellence (FACE), were eligible for State transportation funding. We noted the following issues:

- a. The Parent Transportation Agreement (PTA) forms, which specified the reimbursement for mileage to and from the students' homes were signed near the end of the school year; consequently, no PTA form was in effect during the July 2012, October 2012, and February 2013 reporting survey periods. We also noted that the FACE's Charter School Contract with the District did not include specific details of transportation as part of a comprehensive contract for a specialized educational program.
- b. The students were incorrectly reported as transported in Vehicle Category E (passenger car or allowable multipurpose passenger vehicle owned, operated, or contracted by the School Board, transporting fewer than ten students), rather than Vehicle Category P (privately-owned motor vehicle or boat for disabled or isolated students).

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- c. While the State allows reimbursement for transportation of students in privately-owned motor vehicles, this reporting is limited to students in isolated areas or to disabled students. The expectation is for buses to be utilized when possible and contracts to be in place on an exception basis.
- d. There was no documentation to support that the parents of 29 students (Ref. 58 for 24 students and Ref. 59 for 5 students) had returned the *PTA* forms noted in a. above in order to receive a reimbursement.
- e. FACE did not compensate parents for transporting students attending beyond the regular 180-day school year; however, the students were reported for State transportation funding (Ref. 59).

Consequently, we propose the following adjustments:

Ref. 58

October 2012 Survey

90 Days in Term

IDEA (PK), Unweighted	(8)	
Two Miles or More	(88)	

February 2013 Survey

90 Days in Term

IDEA (PK), Unweighted	(7)	
Two Miles or More	(87)	(190)

Ref. 59

July 2012 Survey

10 Days in Term

IDEA (PK), Unweighted	(7)	
Two Miles or More	(36)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>			<u>Students Transported Proposed Net Adjustments</u>
<u>June 2013 Survey</u>			
<u>8 Days in Term</u>			
IDEA (PK), Unweighted	(3)		
Two Miles or More	(35)	(81)	(271)
 <u>Follow-Up to Management’s Response (Ref. 58/59):</u>			
 <i>In her written response, the Superintendent states that, since the charter schools are separate entities, any and all audit responses will be provided by the Charter Board of Director’s Chair or designee and has not provided anything further with her response. The Superintendent also noted that Florida Autism Charter School for Excellence (FACE) had notified the District that it intends to appeal this Finding. Accordingly, our Finding stands as presented.</i>			
Proposed Net Adjustment			(350)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and all bus driver reports are retained to support the reported ridership; (2) transported students are reported in the correct ridership category and have documentation to support that reporting; (3) only those students who are documented as enrolled in school during the survey week and are recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (4) only eligible students who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (5) IEPs for Speech Impaired, Language Impaired, or Specific Learning Disabled students that are reported in the IDEA (K-12), Unweighted ridership category specifically indicate the need for transportation; (6) IEPs for students reported in IDEA-Weighted classifications appropriately document one of the five weighted criteria as it relates to the students' disabilities; (7) students transported from a school center to a non-center have IEP authorization for such transportation; and (8) proper documentation is maintained to support the eligibility of students reported on alternative modes of transportation, such as passenger cars or general purpose vehicles.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE H (Continued)

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

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS

- Chapter 1002.33, FS..... Charter Schools
- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. Student Eligibility

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

2. Transportation in Hillsborough County

For the fiscal year ended June 30, 2013, the District received approximately \$34.3 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2012	343	6,269
October 2012	971	78,157
February 2013	961	78,199
June 2013	<u>338</u>	<u>7,832</u>
Total	<u>2,613</u>	<u>170,457</u>

3. Statutes and Rules

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

- Chapter 1002.33, FSCharter Schools
- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A
MANAGEMENT'S RESPONSE**

School Board
Susan L. Valdes, Chair
Doretha W. Edgecomb, Vice Chair
April Griffin
Sally Harris
Carol W. Kurdell
Melissa Snively
Cindy Stuart



Superintendent of Schools
MaryEllen Elia

November 19, 2014

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

RE: Response to the draft report on the examination of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation, as reported by the Hillsborough County District School Board for the fiscal year ended June 30, 2013

Dear Mr. Martin:

We are in receipt of the above referenced report. After reviewing the information we are pleased that the Audit Report for the Hillsborough County District School Board indicates compliance, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

After thoroughly reviewing the draft audit report the District understands and accepts the findings except in the following three cases:

- 1.) Finding 26 (Reference 229103)
It is a District ESE procedure to review Level 4 and 5 Matrix of Services forms each time an IEP is written or reviewed. The prior Matrix of Services forms, noted in this finding, were reviewed with the new annual IEPs; evidences of the reviews were missing because the requirement to document was removed from the FLDOE 2012 Matrix of Services Handbook and the Matrix form. We contend that the District followed the FLDOE directions, and therefore should not be penalized for this finding.
- 2.) Finding 69 (Reference 537103)
Per the 2012-2013 FTE General Instructions, a hospital/homebound student's scheduled time should be reported when the student is not co-enrolled or alternately assigned and is served (face-to-face instruction) during survey week or one of the six days preceding survey week. In this finding three students for survey 2 and one student for survey 3 were not co-enrolled or alternately assigned and were served during the survey week or one of the six days prior to survey week. The parent contact logs document both scheduled days and actual time served for these students. We contend that the District accurately reported these students per the FTE General Instructions, and therefore should not be penalized for this finding.

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- 3.) Transportation, Finding 8 (Reference 58/59)
Charter Schools are considered Component Units of the Hillsborough County School System. They are legally separate from the District School Board. The Charter Schools are separate not-for-profit corporations organized under Section 1002.33, Florida Statutes, to operate as public (as opposed to private) schools and are held responsible for prudent use of the public funds they receive. As the charter schools are separate entities, any and all audit responses will be provided by the Charter Board of Directors Chair or designee. Florida Autism Center of Excellence (FACE) has notified us that they intend to appeal this finding.

We respectfully maintain that the District should not be penalized when adhering to federal and state mandated procedures and/or direction. Therefore, we intend to appeal the above findings.

In response to the audit findings, the District is implementing the following corrective actions:

- 1.) Attendance
Provide enhanced training, notification/non-compliance reports, and software features to specifically address period attendance requirements and attendance procedures for part-time students.
- 2.) English for Speakers of Other Languages (ESOL)
Continue to provide monthly training, reports to monitor status, and site visits to specifically address ELL student plans, parent notification and ELL committee meeting requirements.
- 3.) ESE Hospital Homebound
Continue to provide training and processes in collaboration with the hospital homebound programs to ensure proper IEP documentation for appropriate services. Enhance reports identifying students who are co-enrolled in hospital homebound programs to support accurate FTE reporting.
- 4.) ESE Transportation
Provide enhanced training on proper documentation of transportation services. Continue collaborative processes between the ESE and transportation departments to ensure that specialized transportation services for ESE students are appropriately identified and documented on IEPs as required.
- 5.) Career and Technical Education, OJT
Continue to monitor OJT time cards for accuracy at FTE check-in and arrange follow-up onsite support as needed.
- 6.) Virtual Program
Utilize a virtual school enrollment committee to verify student eligibility prior to enrollment.
- 7.) Teacher Certification
Provide all new hires with notice of the district expectation that teachers will be in compliance with ESOL requirements within one to five years of employment per the assignment category. This replaces the previous timeline which was based on the teacher's first contact with an ELL student.

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Work collaboratively with the teacher's union to enhance communication regarding contract language that requires teachers to add endorsements and subject areas to their professional certificates upon completion of requirements. This should improve compliance with parental notification of out of field teacher status.

8.) Transportation

Continue multi-layer FTE bus roster verification process.

Continue to adhere to FLDOE Student Transportation General Guidelines and respond to updates when provided.

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

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

Sincerely,



MaryEllen Elia
Superintendent