REPORT NO. 2015-048
NOVEMBER 2014

PASCO 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

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENTS

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

Member	District No.
Allen Altman	1
Joanne Hurley, Chair to 11-19-12	2
Cynthia Armstrong, Vice Chair to 11-19-12, Chair from 11-20-12	3
Alison Crumbley, Vice Chair from 11-20-12	4
Steve Luikart	5

Kurt S. Browning, Superintendent from 11-20-12
Heather Fiorentino, Superintendent to 11-19-12

The examination team leader was Patricia Ferguson, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Pasco 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

CTE	Career and Technical Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Pasco 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

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and student transportation, the Pasco 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:

- **Thirty-one of the 178 students in our ESOL sample and 40 of the 244 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 178 students in our ESOL sample, 5 students (2.8 percent) attended a charter school and 5 of the 31 students (16.1 percent) with exceptions attended a charter school. None of the 244 students in our ESE Support Levels 4 and 5 sample attended a charter school.**
- **Ninety-one of the 530 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 60 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.6265 (negative 1.6265 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 31.6224 (negative 31.1565 is applicable to District schools other than charter schools and negative .4659 is applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 67 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 Pasco County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $113,302 (negative 31.6224 times $3,582.98), of which negative $111,633 is applicable to District schools other than charter schools and a negative $1,669 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 PASCO COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pasco 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 Pasco County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to 82 District schools other than charter schools, 5 charter schools, 2 District cost centers, and 4 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 66,229.93 unweighted FTE for those students, which included 2,199.16 unweighted FTE for charter school students, and received approximately $232.7 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 $15.1 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have examined the Pasco County District School Board's compliance 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.

Our examination procedures disclosed the following material noncompliance: 31 of the 178 students in our ESOL sample[1] and 40 of the 244 students in our ESE Support Levels 4 and 5 sample[2] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 178 students in our ESOL sample, 5 students (2.8 percent) attended a charter school and 5 of the 31 students (16.1 percent) with exceptions attended a charter school. None of the 244 students in our ESE Support Levels 4 and 5 sample attended a charter school.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Pasco County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

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[1]*For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 16, 17, 23, 24, 26, 27, 31, 32, 38, 40, 41, 47, 57, and 60.*

[2]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 4, 5, 6, 8, 9, 11, 12, 18, 19, 21, 22, 28, 29, 30, 33, 34, 35, 39, 48, 49, 50, 53, 54, 55, 56, and 59.*

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. 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.[3] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Our examination disclosed certain other 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 A and EXHIBIT A, respectively. 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.

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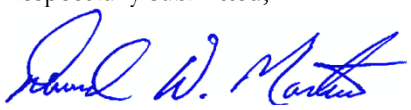
[3] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency 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 20, 2014

SCHEDULE A

Pasco 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 66,229.93 unweighted FTE, which included 2,199.16 unweighted FTE for charter school students, at 82 District schools other than charter schools, 5 charter schools, 2 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 (93) 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 (22,012) 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:

	Number of Schools		Number of Students at Schools Sampled		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	93	20	17,332	231	0	50,354.7500	183.3756	27.6452
Basic with ESE Services	93	20	3,625	161	1	11,943.7200	125.7752	7.6704
ESOL	82	17	545	178	31	1,807.4300	140.6818	(26.2125)
ESE Support Levels 4 and 5	67	15	342	244	40	893.4100	190.4090	(9.7034)
Career Education 9-12	20	7	168	132	10	1,230.6200	28.9537	(1.0262)
All Programs	93	20	22,012	946	82	66,229.9300	669.1953	(1.6265)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Pasco 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 (745 of which 731 is applicable to District schools other than charter schools and 14 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 229 and found exceptions for 14 of those teachers. Of the 229 teachers sampled, 5 (2.2 percent) taught at a charter school and none of the 14 teachers with exceptions taught at a charter school.

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

Pasco 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

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	6.1596	1.117	6.8803
102	Basic 4-8	4.9673	1.000	4.9673
103	Basic 9-12	12.6983	1.020	12.9523
111	Grades K-3 with ESE Services	2.0000	1.117	2.2340
112	Grades 4-8 with ESE Services	1.6504	1.000	1.6504
113	Grades 9-12 with ESE Services	4.0200	1.020	4.1004
130	ESOL	(22.3925)	1.167	(26.1321)
254	ESE Support Level 4	(8.0000)	3.524	(28.1920)
255	ESE Support Level 5	(1.7034)	5.044	(8.5919)
300	Career Education 9-12	(1.0262)	.999	(1.0252)
	Sub-total	(1.6265)		(31.1565)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	1.4700	1.117	1.6420
102	Basic 4-8	2.3500	1.000	2.3500
130	ESOL	(3.8200)	1.167	(4.4579)
	Sub-total	0.0000		(.4659)

Total Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	7.6296	1.117	8.5223
102	Basic 4-8	7.3173	1.000	7.3173
103	Basic 9-12	12.6983	1.020	12.9523
111	Grades K-3 with ESE Services	2.0000	1.117	2.2340
112	Grades 4-8 with ESE Services	1.6504	1.000	1.6504
113	Grades 9-12 with ESE Services	4.0200	1.020	4.1004
130	ESOL	(26.2125)	1.167	(30.5900)
254	ESE Support Level 4	(8.0000)	3.524	(28.1920)
255	ESE Support Level 5	(1.7034)	5.044	(8.5919)
300	Career Education 9-12	(1.0262)	.999	(1.0252)
	Total	(1.6265)		(31.6224)

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[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

Pasco 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

		Proposed Adjustments[1]			
No.	**Program**	**#0021**	**#0031**	**#0057**	**Balance Forward**
101	Basic K-3	.9000	.....	.....	.9000
102	Basic 4-8	.4500	.....	.0834	.5334
103	Basic 9-12	.....	3.6684	.....	3.6684
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(1.3500)	(3.6684)	(.0834)	(5.1018)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pasco 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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0060**	**#0061**	**#0063**	**#0073**	**Balance Forward**
101	.9000	1.4168	1.9344	.....	.....	4.2512
102	.5334	1.0002	.....	.....	.....	1.5336
103	3.6684	.....	.....	.5000	1.0291	5.1975
111	.0000	1.5000	.....	.....	.....	1.5000
112	.0000	.....	1.0000	.....	.....	1.0000
113	.0000	.....	.....	.....	2.0000	2.0000
130	(5.1018)	(2.4170)	(1.9344)	.....	(1.0091)	(10.4623)
254	.0000	(1.5000)	(2.0000)	(.5000)	(2.0000)	(6.0000)
255	.0000	.....	1.0000	.0000	(.0400)	.9600
300	.0000	.....	.....	.....	(.3422)	(.3422)
Total	.0000	.0000	.0000	.0000	(.3622)	(.3622)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pasco 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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0086**	**#0090**	**#0101**	**#0301**	**Balance Forward**
101	4.2512	.....	.....	.....	.4584	4.7096
102	1.5336	1.4170	.....	.....	.....	2.9506
103	5.1975	.....	1.9947	2.1678	.....	9.3600
111	1.5000	.....	.....	.....	.....	1.5000
112	1.0000	.5900	.....	.....	.....	1.5900
113	2.0000	.....	2.0000	.0200	.....	4.0200
130	(10.4623)	(1.4170)	(1.9597)	(2.3931)	(.4584)	(16.6905)
254	(6.0000)	(.5000)	(1.5000)	.....	.....	(8.0000)
255	.9600	(.1850)	(.6150)	(.1400)	(.0300)	(.0100)
300	(.3422)	.....	(.0747)	(.5243)	.....	(.9412)
Total	(.3622)	(.0950)	(.1547)	(.8696)	(.0300)	(1.5115)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pasco 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

		Proposed Adjustments[1]				
No.	Brought Forward	#0331	#0411	#0471	#0941	Balance Forward
101	4.7096	.....	.9500	.....	.5000	6.1596
102	2.9506	.....	.5500	.....	.....	3.5006
103	9.3600	2.5348	.....	.7201	.....	12.6149
111	1.5000	.....	.....	.....	.5000	2.0000
112	1.5900	.....	.....	.0600	.5000	2.1500
113	4.0200	.....	.....	.....	.....	4.0200
130	(16.6905)	(2.5348)	(1.5000)	(.7001)	.....	(21.4254)
254	(8.0000)	.....	.....	.5000	(.5000)	(8.0000)
255	(.0100)	.....	.....	(.6100)	(1.0000)	(1.6200)
300	(.9412)	.....	.....	(.0850)	.....	(1.0262)
Total	(1.5115)	.0000	.0000	(.1150)	.0000	(1.6265)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pasco 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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#4321***	**#7001**	**#7006**	**#7023**	**Total**
101	6.1596	1.4700	.....	.....	.....	7.6296
102	3.5006	2.3500	.4996	.....	.9671	7.3173
103	12.6149	.....	.....	.0834	.....	12.6983
111	2.0000	.....	.....	.....	.....	2.0000
112	2.1500	.....	(.4996)	.....	.....	1.6504
113	4.0200	.....	.....	.....	.....	4.0200
130	(21.4254)	(3.8200)	.....	.....	(.9671)	(26.2125)
254	(8.0000)	.....	.....	.....	.....	(8.0000)
255	(1.6200)	.....	.....	(.0834)	.....	(1.7034)
300	(1.0262)	.....	.....	.....	.....	(1.0262)
Total	(1.6265)	.0000	.0000	.0000	.0000	(1.6265)

* Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Pasco 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. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Pasco 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 page 33.

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.

Rodney B. Cox Elementary School (#0021)

1. [Ref. 2101] ELL Committees were not convened within 30 school days prior to three students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We also noted that one of these students' English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

101 Basic K-3	.9000	
102 Basic 4-8	.4500	
130 ESOL	(1.3500)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Pasco High School (#0031)		
2. [Ref. 3101] The files for five students did not contain *ELL Student Plans* that were valid during the reporting survey periods. We also noted that one of these students' English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
103 Basic 9-12	3.6684	
130 ESOL	(3.6684)	.0000
		.0000
Seven Springs Middle School (#0057)		
3. [Ref. 5771] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in General Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	.0834	
130 ESOL	(.0834)	.0000
		.0000
Chester W. Taylor Elementary School (#0060)		
4. [Ref. 6001] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Chester W. Taylor Elementary School (#0060) (Continued)		
5. [Ref. 6002] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed or updated when the student's IEP, in effect for the October 2012 reporting survey period, was reviewed and updated. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
6. [Ref. 6003] The *Matrix of Services* form for one ESE student was missing and could not be located to support the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
7. [Ref. 6071/72/73/74] The parents of ELL students taught by four out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We also noted that one teacher (Ref. 6074) 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 adjustments:		
Ref. 6071		
102 Basic 4-8	.4834	
130 ESOL	(.4834)	.0000
Ref. 6072		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
Ref. 6073		
102 Basic 4-8	.5168	
130 ESOL	(.5168)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Chester W. Taylor Elementary School (#0060) (Continued)		
Ref. 6074		
101 Basic K-3	.9168	
130 ESOL	(.9168)	.0000
		.0000
Pasco Elementary School (#0061)		
8. [Ref. 6101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	1.0000	.0000
9. [Ref. 6102] The *Matrix of Services* form for one ESE student was missing and could not be located to support the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
10. [Ref. 6171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the letter notifying parents of the teacher's out-of-field status was not dated; therefore, we were unable to determine if the parents had been notified of the teacher's out-of-field status prior to the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
101 Basic K-3	1.9344	
130 ESOL	(1.9344)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Wesley Chapel High School (#0063)		
11. [Ref. 6301] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
12. [Ref. 6302] The file for one ESE student did not contain an IEP or *Matrix of Services* form that was valid during the February 2013 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000
James W. Mitchell High School (#0073)		
13. [Ref. 7301] The timecards for two Career Education 9-12 (OJT) students indicated that the students worked fewer hours than were reported during the October 2012 reporting survey period. We propose the following adjustment:		
300 Career Education 9-12	(.0928)	(.0928)
14. [Ref. 7302] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.1664)	(.1664)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
James W. Mitchell High School (#0073) (Continued)		
15. [Ref. 7303] The timecard for one Career Education 9-12 (OJT) student indicated that the student had not worked during the February 2013 reporting survey period. We propose the following adjustment:		
300 Career Education 9-12	(.0830)	(.0830)
16. [Ref. 7304] One ELL student's English language proficiency was not assessed within 30 school days prior to the student's fourth-year ESOL anniversary date. We propose the following adjustment:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
17. [Ref. 7305] The *ELL Student Plans* for two students were not updated with the students' instructional schedules until October 17, 2012, which was after the October 2012 reporting survey period. We also noted that one of these students' English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the 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	.6755	
130 ESOL	(.6755)	.0000
18. [Ref. 7306] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that there was no evidence that the *Matrix of Services* form for one of these students had been reviewed or updated when the student's IEP, in effect for the February 2013 reporting survey period, was reviewed and updated. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
James W. Mitchell High School (#0073) (Continued)		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
19. [Ref. 7307] One ESE student in the Hospital and Homebound Program was reported for more homebound instruction (4 hours or .0800 FTE) than was provided (3 hours or .0600 FTE). We propose the following adjustment:		
255 ESE Support Level 5	(.0200)	(.0200)
20. [Ref. 7371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Psychology. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0200	
255 ESE Support Level 5	(.0200)	.0000
		(.3622)
Dr. John Long Middle School (#0086)		
21. [Ref. 8601] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed or updated when the student's IEP, in effect for the October 2012 reporting survey period, was reviewed and updated. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Dr. John Long Middle School (#0086) (Continued)		
22. [Ref. 8602] Three ESE students in the Hospital and Homebound Program were reported for more homebound instruction (14.75 hours or .2950 FTE) than was provided (10 hours or .2000 FTE). We also noted that the file for one of the students did not contain a *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.0900	
255 ESE Support Level 5	(.1850)	(.0950)
23. [Ref. 8603] 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:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
24. [Ref. 8604] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:		
102 Basic 4-8	.4170	
130 ESOL	(.4170)	.0000
		(.0950)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Wiregrass Ranch High School (#0090)		
25. [Ref. 9001] One Career Education 9-12 (OJT) student did not work during the October 2012 reporting survey period and there was no evidence that the student was otherwise engaged in job search activities. We propose the following adjustment:		
300 Career Education 9-12	(.0747)	(.0747)
26. [Ref. 9002] The *ELL Student Plan* for one student enrolled in the ESOL Program was not reviewed or updated for the 2012-13 school year. We propose the following adjustment:		
103 Basic 9-12	.4253	
130 ESOL	(.4253)	.0000
27. [Ref. 9003] ELL Committees were not convened within 30 school days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
103 Basic 9-12	1.5344	
130 ESOL	(1.5344)	.0000
28. [Ref. 9004] The *Matrix of Services* forms for four ESE students were missing and could not be located to support the students' reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
29. [Ref. 9005] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Wiregrass Ranch High School (#0090) (Continued)		
30. [Ref. 9006] We noted the following exceptions for three ESE students in the Hospital and Homebound Program:		
a. Two students were reported for more homebound instruction (8 hours or .1600 FTE reportable in Program No. 255 [ESE Support Level 5]) than was indicated on the homebound instructors' contact logs (3.25 hours or .0650 FTE).		
b. One student was provided both on-campus and homebound instruction. The student was reported for two hours (or .0400 FTE) of homebound instruction reportable in Program No. 255 (ESE Support Level 5) but was only provided one hour of such instruction (.0200 FTE) and was reported for 915 minutes of on-campus instruction (.3050 FTE reportable in Program No. 103 [Basic 9-12]) but was provided 1,020 minutes of such instruction (.3400 FTE) during the reporting survey period.		
We propose the following adjustment:		
103 Basic 9-12	.0350	
255 ESE Support Level 5	(.1150)	(.0800)
		(.1547)
Sunlake High School (#0101)		
31. [Ref. 10101] ELL Committees were not convened within 30 school days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a sixth year. We propose the following adjustment:		
103 Basic 9-12	1.4676	
130 ESOL	(1.4676)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Sunlake High School (#0101) (Continued)		
32. [Ref. 10102] The file for one student in ESOL did not contain an *ELL Student Plan* that was valid during the October 2012 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.4336	
130 ESOL	(.4336)	.0000
33. [Ref. 10103] A portion of one student's schedule was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's prior placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program on January 22, 2013, which was prior to the February 2013 reporting survey period, and was not otherwise in school; therefore, the student should not have been included in the reporting survey period's results. We propose the following adjustment:		
103 Basic 9-12	.0400	
255 ESE Support Level 5	(.0400)	.0000
34. [Ref. 10104] Two ESE students in the Hospital and Homebound Program were reported (5.5 hours or .1100 FTE) for more homebound instruction than was provided (3.5 hours or .0700 FTE). We also noted that the file for one of the students did not contain a *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.0200	
255 ESE Support Level 5	(.0600)	(.0400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Sunlake High School (#0101) (Continued)		
35. [Ref. 10105] The course schedules for two ESE students that were provided both on-campus instruction and homebound instruction were incorrectly reported. The students were reported (30.26 hours or .6053) as attending more hours than were actually attended (17 hours or .3400 FTE). We also noted that the homebound instructor's contact log for one student (reported for 1 hour or .0200 FTE) was missing and could not be located and the homebound instructor's contact log for the other student indicated that the student (reported for 1 hour or .0200 FTE) was not seen during the reporting survey period. We propose the following adjustment:		
103 Basic 9-12	(.2653)	
255 ESE Support Level 5	(.0400)	(.3053)
36. [Ref. 10106] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.5243)	(.5243)
37. [Ref. 10171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Science. 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:		
103 Basic 9-12	.4919	
130 ESOL	(.4919)	.0000
		(.8696)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Hudson Elementary School (#0301)		
38. [Ref. 30101] The *ELL Student Plan* for one student in ESOL was not prepared until February 18, 2013, which was after the February 2013 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.4584	
130 ESOL	(.4584)	.0000
39. [Ref. 30102] One ESE student in the Hospital and Homebound Program was reported (4 hours or .0800 FTE) for more homebound instruction than was provided (2.5 hours or .0500 FTE). We propose the following adjustment:		
255 ESE Support Level 5	(.0300)	(.0300)
		(.0300)
Gulf High School (#0331)		
40. [Ref. 33101] ELL Committees were not convened within 30 school days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a fifth or sixth year. We also noted that one of these students' English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:		
103 Basic 9-12	1.0506	
130 ESOL	(1.0506)	.0000
41. [Ref. 33102] One student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Gulf High School (#0331) (Continued)		
42. [Ref. 33171] The letter notifying parents of one teacher's out-of-field status in ESOL was not dated; therefore, we were unable to determine if the parents had been notified of the teacher's out-of-field status prior to the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
103 Basic 9-12	.9506	
130 ESOL	(.9506)	.0000
43. [Ref. 33172] One teacher taught a Basic subject area class that included an ELL student 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	.2000	
130 ESOL	(.2000)	.0000
		.0000
Seven Springs Elementary School (#0411)		
44. [Ref. 41171] One Primary Language Arts teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the letter notifying parents of the teacher's out-of-field status in ESOL was not dated; therefore, we were unable to determine if the parents had been notified of the teacher's out-of-field status prior to the February 2013 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.5500	
130 ESOL	(.5500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Seven Springs Elementary School (#0411) (Continued)		
45. [Ref. 41172] One teacher had earned only 20 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We also noted that the letter notifying parents of the teacher's out-of-field status in ESOL was not dated; therefore, we were unable to determine if the parents had been notified of the teacher's out-of-field status prior to the reporting survey periods. We propose the following adjustment:		
101 Basic K-3	.9500	
130 ESOL	(.9500)	.0000
		.0000
River Ridge High School (#0471)		
46. [Ref. 47101] The timecard for one Career Education 9-12 (OJT) student indicated that the student had not worked and was unemployed during the February 2013 reporting survey period and there was no evidence that the student was otherwise engaged in job-search activites. We propose the following adjustment:		
300 Career Education 9-12	(.0850)	(.0850)
47. [Ref. 47102/03] ELL Committees were not convened within 30 school days prior to two students' ESOL anniversary dates to consider the students' extended ESOL placements for a sixth year (Ref. 47102/03). We also noted that one of these students' *ELL Student Plans* was not updated until October 26, 2012, which was after the October 2012 reporting survey period (Ref. 47103). We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
River Ridge High School (#0471) (Continued)		
Ref. 47102		
103 Basic 9-12	.2617	
130 ESOL	(.2617)	.0000
Ref. 47103		
103 Basic 9-12	.2550	
130 ESOL	(.2550)	.0000

48. [Ref. 47104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

49. [Ref. 47105] The *Homebound Medical Report: Physical/Psychiatric Condition* containing the physician's statement of medical need for one ESE student enrolled in the Hospital and Homebound Program in the February 2013 reporting survey period did not indicate the length of time that the student should receive the prescribed homebound services. Consequently, we could not determine that the student was authorized for these services during that reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0600	
255 ESE Support Level 5	(.0600)	.0000

50. [Ref. 47106] One ESE student in the Hospital and Homebound Program was reported for more instructional minutes (2 hours or .0400 FTE) than was authorized on the student's IEP (one-half hour or .0100 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.0300)	(.0300)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
River Ridge High School (#0471) (Continued)		
51. [Ref. 47171] 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 a course that required certification in Math. 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:		
103 Basic 9-12	.0200	
255 ESE Support Level 5	(.0200)	.0000
52. [Ref. 47172] One teacher taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the letter notifying the parents of the teacher's out-of-field status in ESOL was not dated; therefore, we were unable to determine if the parents had been notified of the teacher's out-of-field status prior to the reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000
		(.1150)
Moon Lake Elementary School (#0941)		
53. [Ref. 94101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Moon Lake Elementary School (#0941) (Continued)		
54. [Ref. 94102] The *Matrix of Services* form for one ESE student had expired prior to the October 2012 reporting survey period and a new *Matrix of Services* form was not prepared to support the reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
55. [Ref. 94103] The *Matrix of Services* form for one ESE student was missing and could not be located to support the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
56. [Ref. 94104] The file for one ESE student did not contain an IEP that was valid during the October 2012 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Athenian Academy of Pasco County (#4321) Charter School		
57. [Ref. 432101] The files for five students did not contain *ELL Student Plans* that were valid during the October 2012 and February 2013 reporting survey periods. We also noted ELL Committees were not convened within 30 school days prior to two of these students' ESOL anniversary dates to consider the students' extended ESOL placements for a fifth or sixth year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Athenian Academy of Pasco County (#4321) Charter School (Continued)		
101 Basic K-3	1.4700	
102 Basic 4-8	2.3500	
130 ESOL	(3.8200)	.0000
		.0000
Pasco eSchool Virtual Instruction Program (#7001)		
58. [Ref. 700101] The file for one ESE virtual education student did not contain an IEP that was valid during the February 2013 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.4996	
112 Grades 4-8 with ESE Services	(.4996)	.0000
		.0000
Pasco Virtual Instruction [Course Offerings] (#7006)		
59. [Ref. 700601] One virtual education student's schedule included a course that was incorrectly reported in Program No. 255 (ESE Support Level 5). The student was not enrolled in an ESE Program and was receiving instruction in Program No. 103 (Basic 9-12). We propose the following adjustment:		
103 Basic 9-12	.0834	
255 ESE Support Level 5	(.0834)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pasco 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

Findings		Proposed Net Adjustments (Unweighted FTE)
Pasco Virtual Instruction Program [District Provided](#7023)		
60. [Ref. 702301] The file for one ELL virtual education student did not contain documentation to support the student's initial placement in the ESOL Program. We also noted that the student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's sixth-year ESOL anniversary date. Additionally, we noted that the file did not contain an *ELL Student Plan* that was valid for the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	.9671	
130 ESOL	(.9671)	.0000
		.0000
Proposed Net Adjustment		(1.6265)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Pasco 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) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting; (2) *ELL Student Plan*s are timely prepared, reviewed, and updated; (3) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than the student's ESOL anniversary date; (4) student files contain proper documentation to support each student's placement in the ESOL Program; (5) 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; (6) students reported for homebound instruction and on-campus instruction are reported for the actual instructional time provided during the reporting survey period; (7) a student's placement in the Hospital and Homebound Program is adequately supported by a *Homebound Medical Report: Physical/Psychiatric Condition* that contains the physician's statement of medical need; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms; (9) IEPs and *Matrix of Services* forms are timely prepared and retained in readily-accessible files; (10) there is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey period; (11) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (12) only students whose timecards indicate that the students were employed or were otherwise engaged in a job search are reported in the Career Education 9-12 (OJT) Program; (13) teachers are either properly certified or, if out of field, are timely approved to teach out of field by the School Board; (14) parents are appropriately notified of the teachers' out-of-field status; and (15) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and the teachers' in-service training timelines.

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.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Pasco 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

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Pasco 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)

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)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Pasco 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)

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.

Pasco 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 Pasco County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pasco 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 Pasco County.

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 82 District schools other than charter schools, 5 charter schools, 2 District cost centers, and 4 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 66,229.93 unweighted FTE for those students, which included 2,199.16 unweighted FTE for charter school students, and received approximately $232.7 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.

Pasco 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.

Pasco 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

Pasco 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

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:

School Name/Description	Finding Number(s)
1. Rodney B. Cox Elementary School	1
2. Pasco High School	2
3. Seven Springs Middle School	3
4. Chester W. Taylor Elementary School	4 through 7
5. Pasco Elementary School	8 through 10
6. Wesley Chapel High School	11 and 12
7. James W. Mitchell High School	13 through 20
8. Dr. John Long Middle School	21 through 24
9. Wiregrass Ranch High School	25 through 30
10. Sunlake High School	31 through 37
11. Hudson Elementary School	38 and 39
12. Gulf High School	40 through 43
13. Seven Springs Elementary School	44 and 45
14. River Ridge High School	46 through 52
15. Moon Lake Elementary School	53 through 56
16. Athenian Academy of Pasco County*	57
17. Pasco eSchool Virtual Instruction Program	58
18. Pasco eSchool Virtual Franchise	NA
19. Pasco Virtual Instruction [Course Offerings]	59
20. Pasco Virtual Instruction Program [District Provided]	60

* Charter School

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

We have examined the Pasco County District School Board's compliance 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.

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 91 of the 530 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 3 through 11.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Pasco County District School Board complied, in all material respects, 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.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies 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. 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] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain other 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. 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.

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[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 20, 2014

SCHEDULE F

Pasco 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 (934) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (73,180) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	2,252
IDEA (K-12), Unweighted	84
IDEA (PK), Weighted	519
IDEA (PK), Unweighted	37
Teenage Parents and Infants	151
Hazardous Walking	4,661
Two Miles or More	65,331
Center to Center (IDEA), Unweighted	65
Center to Center (CTE and Dual Enrollment)	80
Total	73,180

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)

Pasco 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:

	Students	
Description	With Exceptions	Proposed Net Adjustment
We sampled 530 of the 73,180 students reported as being transported by the District.	91	(46)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 22 students.	22	(21)
Total	113	(67)

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

Pasco 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. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Pasco 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 53.

Findings		Students Transported Proposed Net Adjustments

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] Our general tests disclosed that 22 PK students were incorrectly reported in the Two Miles or More ridership category. We determined that 1 of these students was eligible for reporting in the Teenage Parents and Infants ridership category and the remaining 21 students were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	1	
Two Miles or More	(22)	(21)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
2. [Ref. 55] Our general tests disclosed that the number of days in term was incorrectly reported for two students. The students were reported for 25 days in term but should have been reported for 7 days in term. We propose the following adjustment:		
June 2013 Survey		
25 Days in Term		
Two Miles or More	(2)	
7 Days in Term		
Two Miles or More	2	0
3. [Ref. 52] Two students in our sample were incorrectly reported in the Teenage Parents and Infants ridership category. The students withdrew from school prior to the October 2012 reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:		
October 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	(2)
4. [Ref. 53] Twenty-four students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school; however, we determined that the students were eligible for reporting in the Hazardous Walking ridership category. We propose the following adjustments:		
July 2012 Survey		
14 Days in Term		
Hazardous Walking	2	
Two Miles or More	(2)	
2 Days in Term		
Hazardous Walking	1	
Two Miles or More	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
Hazardous Walking	1	
Two Miles or More	(1)	
February 2013 Survey		
90 Days in Term		
Hazardous Walking	2	
Two Miles or More	(2)	
June 2013 Survey		
7 Days in Term		
Hazardous Walking	18	
Two Miles or More	(18)	0

5. [Ref. 54] Four students in our sample were incorrectly reported in the Teenage Parents and Infants ridership category. The documentation to support this reporting was missing and could not be located; however, we determined that one of these students was eligible for reporting in the Two Miles or More ridership category. We propose the following adjustments:

October 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	
February 2013 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	
Two Miles or More	1	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings	Students Transported Proposed Net Adjustments
6. [Ref. 56] We noted the following exceptions for ten students in our sample:	
a. The IEPs for seven students reported in the IDEA (K-12), Weighted ridership category did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that six of these students were eligible for reporting in the Two Miles or More ridership category and one of these students was eligible for reporting in the IDEA (K-12), Unweighted category.	
b. The files for three students reported in the IDEA (K-12), Weighted (one student) or IDEA (K-12), Unweighted (two students) ridership category did not contain IEPs covering the October 2012 and February 2013 reporting survey periods. We determined that two of these students were eligible for reporting in the Two Miles or More ridership category.	
We propose the following adjustments:	
a. July 2012 Survey	
14 Days in Term	
IDEA (K-12), Weighted	(1)
Two Miles or More	1
October 2012 Survey	
90 Days in Term	
IDEA (K-12), Weighted	(4)
IDEA (K-12, Unweighted	1
Two Miles or More	3
February 2013 Survey	
90 Days in Term	
IDEA (K-12), Weighted	(2)
Two Miles or More	2

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
b. 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 (K-12), Unweighted	(2)	
Two Miles or More	1	(1)

7. [Ref. 57] One student in our sample was incorrectly reported in the Teenage Parents and Infants ridership category. We noted there was no documentation to support that the student was enrolled in a Teenage Parents and Infants Program; however, the student was eligible for reporting in the Two Miles or More ridership category. We propose the following adjustment:

October 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	
Two Miles or More	1	0

8. [Ref. 58] Twenty-one students in our sample were incorrectly reported in the Center to Center (IDEA), Unweighted ridership category. The IEPs for 17 of these students could not be located and 4 of these students were not IDEA students. We propose the following adjustments:

July 2012 Survey	
2 Days in Term	
Center to Center (IDEA), Unweighted	(1)
October 2012 Survey	
90 Days in Term	
Center to Center (IDEA), Unweighted	(10)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
February 2013 Survey		
90 Days in Term		
Center to Center (IDEA), Unweighted	(10)	(21)

9. [Ref. 59] Three students in our sample were incorrectly reported in the IDEA (PK), Unweighted ridership category. However, the students' IEPs documented that these students met one of the five criteria required for IDEA-Weighted classification; thus, they were eligible for reporting in the IDEA (PK), Weighted ridership category. We propose the following adjustments:

October 2012 Survey		
90 Days in Term		
IDEA (PK), Weighted	2	
IDEA (PK), Unweighted	(2)	
February 2013 Survey		
90 Days in Term		
IDEA (PK), Weighted	1	
IDEA (PK), Unweighted	(1)	0

10. [Ref. 60] Seven students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students lived two miles or more from the students' assigned schools and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

July 2012 Survey	
14 Days in Term	
Hazardous Walking	(2)
Two Miles or More	2
October 2012 Survey	
90 Days in Term	
Hazardous Walking	(4)
Two Miles or More	4

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
February 2013 Survey		
90 Days in Term		
Hazardous Walking	(1)	
Two Miles or More	1	0

11. [Ref. 61] Nineteen students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from the students' assigned schools and were not otherwise eligible for Sate transportation funding. We propose the following adjustments:

July 2012 Survey		
14 Days in Term		
Two Miles or More	(2)	
2 Days in Term		
Two Miles or More	(3)	
October 2012 Survey		
90 Days in Term		
Two Miles or More	(4)	
February 2013 Survey		
90 Days in Term		
Two Miles or More	(5)	
June 2013 Survey		
7 Days in Term		
Two Miles or More	(5)	(19)
Proposed Net Adjustment		(67)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Pasco 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) students are reported in the correct ridership category for the correct number of days in term and documentation is retained to support this reporting; (2) students are reported in ridership categories that are appropriate for the students' grade levels; (3) only those students who are documented as enrolled in school during the survey period are reported for State transportation funding; (4) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (5) proper documentation is maintained on file to support the students enrolled in a Teenage Parents and Infants Program; (6) only those students who are eligible for Center to Center (IDEA), Unweighted ridership category and based on IEP authorizations are reported for State transportation funding and proper documentation is maintained to support this reporting; (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs and the IEPs are maintained in readily-accessible files; and (8) only eligible students who are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category.

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

REGULATORY CITATIONS

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

The accompanying notes are an integral part of this schedule.

Pasco 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 Pasco County

For the fiscal year ended June 30, 2013, the District received approximately $15.1 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2012	70	1,242
October 2012	397	35,331
February 2013	393	35,124
June 2013	74	1,483
Total	934	73,180

3. Statutes and Rules

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

Chapter 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation

Pasco 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

DISTRICT SCHOOL BOARD OF PASCO COUNTY
Kurt S. Browning, Superintendent of Schools
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

November 20, 2014

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin,

We appreciate the efforts of your professional staff in analyzing the District School Board of Pasco County's Florida Education Finance Program (FEFP), Full-Time Equivalent (FTE) students and student transportation for the fiscal year ended June 30, 2013.

The District accepts all findings related to FEFP and FTE reporting. District staff will exercise more care and take corrective action, as appropriate, to ensure that:

(1) Students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting;
(2) *ELL Student Plans* are timely prepared, reviewed, and updated;
(3) The English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed within thirty school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than the students' ESOL anniversary date;
(4) Student files contain proper documentation to support each student's placement in the ESOL Program;
(5) 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;
(6) Students reported for homebound instruction and on-campus instruction are reported for the actual instructional time provided during the reporting survey period;
(7) A student's placement in the Hospital and Homebound Program is adequately supported by a *Homebound Medical Report: Physical/Psychiatric Condition* that contains the physician's statement of medical need;
(8) ESE students are reported in accordance with the students' *Matrix of Services* forms;
(9) IEPs and *Matrix of Services* forms are timely prepared and retained in readily accessible files;
(10) There is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey period;

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EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin, CPA
Auditor General
November 20, 2014
Page 2

(11) Students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files;
(12) Only students whose timecards indicate that the students were employed or were otherwise engaged in a job search are reported in the Career Education 9-12 (OJT) Program;
(13) Teachers are either properly certified or, if out of field, are timely approved to teach out of field by the School Board;
(14) Parents are appropriately notified of the teachers' out-of-field status and all correspondence to parents is properly dated; and
(15) Teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and the teachers' in-service training timelines.

The District accepts all findings related to student transportation reporting. District staff will exercise more care and take corrective action as appropriate to ensure that:

(1) Students are reported in the correct ridership category for the correct number of days in term and documentation is retained to support this reporting;
(2) Students are reported in ridership categories that are appropriate for the students' grade levels;
(3) Only those students who are documented as enrolled in school during the survey period are reported for State transportation funding;
(4) The distance from home to school is verified prior to students being reported in the Two Miles or More ridership category;
(5) Proper documentation is maintained on file to support the students enrolled in a Teenage Parents and Infants Program;
(6) Only those students who are eligible for Center to Center (IDEA), Unweighted ridership category and based on IEP authorizations are reported for State transportation funding and proper documentation is maintained to support this reporting;
(7) Students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs and the IEPs are maintained in readily-accessible files; and
(8) Only eligible students who are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category.

We appreciate the opportunity to respond to these findings. After reviewing our response, please advise me if you need further clarification or action on our part.

Sincerely,

Kurt S. Browning
Superintendent of Schools

KSB/eas
xc: Mary Tillman, Director, Internal Audit
Olga Swinson, Chief Finance Officer