STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2017-040
November 2016

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

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

For the Fiscal Year Ended
June 30, 2015

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Mary Ellen Elia was Superintendent and the following individuals served as Board members:

Board Member	District No.
Susan L. Valdes, Chair from 11-18-14 Vice Chair to 11-17-14	1
Candy Olson, to 11-17-14	2
Sally Harris, from 11-18-14	2
Cynthia “Cindy” Stuart	3
Stacy R. White, to 11-17-14	4
Melissa Snively, from 11-18-14	4
Doretha W. Edgecomb, Vice Chair from 11-18-14	5
April Griffin	6
Carol W. Kurdell, Chair to 11-17-14	7

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

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

This report and other reports prepared by the Auditor General are available at:

www.myflorida.com/audgen

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

TABLE OF CONTENTS

Page No.

SUMMARY i

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT 1

SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS

- Reported FTE 4
- Schools and Students 4
- Teachers 5
- Proposed Adjustments 5

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE STUDENT ENROLLMENT 6

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL 7

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS

- Overview 14
- Findings 14

SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS 38

NOTES TO SCHEDULES 42

INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION 46

SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS 48

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS

- Overview 50
- Findings 50

SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS 57

NOTES TO SCHEDULES 58

MANAGEMENT'S RESPONSE 59

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), the Hillsborough County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 68 of the 450 students in our ESOL test. One hundred of the 450 students (22 percent) attended charter schools and 22 of the 68 students with exceptions (32 percent) attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 90 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.9596 (applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 45.7972 (35.2139 is applicable to District schools other than charter schools and 10.5833 is applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 146 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was $4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $184,644 (negative 45.7972 times $4,031.77), of which $141,974 is applicable to District schools other than charter schools and $42,670 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hillsborough County, Florida. Those services are provided primarily to

prekindergarten through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Hillsborough County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 243 District schools other than charter schools, 46 charter schools, 2 District cost centers, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling $742.5 million was provided through the FEFP to the District for the District-reported 204,491.21 unweighted FTE as recalibrated, which included 15,362.25 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to

1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 $33.4 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT
ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Hillsborough County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our English for Speakers of Other Languages (ESOL) test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, the Hillsborough County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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[1] 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment is presented in *SCHEDULES A, B, C*, and *D*.

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

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

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 SBE, 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,

Sherrill F. Norman, CPA
Tallahassee, Florida
November 1, 2016

SCHEDULE A

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

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Hillsborough County District School Board (District) reported to the Department of Education 204,491.21 unweighted FTE as recalibrated, which included 15,362.25 unweighted FTE as recalibrated for charter schools at 243 District schools other than charter schools, 46 charter schools, 2 District cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (294) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (29,054) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 68 of the 450 students in our ESOL test.[2] One hundred of the 450 students (22 percent) in our ESOL test attended charter schools and 22 of the 68 students with exceptions (32 percent) attended charter schools.

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

	Number of Schools		Number of Students at Schools Tested		Students with	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	281	22	21,867	262	4	144,746.1000	171.3260	67.4977
Basic with ESE Services	287	25	3,905	188	8	38,881.8900	152.4518	1.6811
ESOL	261	18	2,257	450	68	14,405.4700	339.4000	(55.0935)
ESE Support Levels 4 and 5	140	16	695	366	21	1,387.6100	234.3487	(12.9770)
Career Education 9-12	41	6	330	172	15	5,070.1400	28.2283	(5.0679)
All Programs	294	29	29,054	1,438	116	204,491.2100	925.7548	(3.9596)

[2] For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 5, 9, 10, 17, 18, 19, 22, 23, 24, 25, 30, 31, 32, 35, 36, 48, 49, 50, 52, 53, 67, 72, 73, 74, 77, 79, 80, 81, 82, and 83 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,118, of which 1,057 are applicable to District schools other than charter schools and 61 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to English Language Learner (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 343 and found exceptions for 26 teachers. Sixty-one of the 343 teachers (18 percent) taught at charter schools and 12 of the 26 teachers with exceptions (46 percent) taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	3.8261	1.126	4.3082
102	Basic 4-8	7.9669	1.000	7.9669
103	Basic 9-12	25.2108	1.004	25.3116
111	Grades K-3 with Exceptional Student Education (ESE) Services	4.1770	1.126	4.7033
112	Grades 4-8 with ESE Services	(1.9742)	1.000	(1.9742)
113	Grades 9-12 with ESE Services	(.0217)	1.004	(.0218)
130	English for Speakers of Other Languages (ESOL)	(28.0146)	1.147	(32.1327)
254	ESE Support Level 4	(8.3994)	3.548	(29.8011)
255	ESE Support Level 5	(1.6626)	5.104	(8.4859)
300	Career Education 9-12	(5.0679)	1.004	(5.0882)
	Subtotal	(3.9596)		(35.2139)

Charter Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	18.9500	1.126	21.3377
102	Basic 4-8	11.5439	1.000	11.5439
111	Grades K-3 with ESE Services	(.5000)	1.126	(.5630)
130	ESOL	(27.0789)	1.147	(31.0595)
254	ESE Support Level 4	(1.9510)	3.548	(6.9221)
255	ESE Support Level 5	(.9640)	5.104	(4.9203)
	Subtotal	.0000		(10.5833)

Total of Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	22.7761	1.126	25.6459
102	Basic 4-8	19.5108	1.000	19.5108
103	Basic 9-12	25.2108	1.004	25.3116
111	Grades K-3 with ESE Services	3.6770	1.126	4.1403
112	Grades 4-8 with ESE Services	(1.9742)	1.000	(1.9742)
113	Grades 9-12 with ESE Services	(.0217)	1.004	(.0218)
130	ESOL	(55.0935)	1.147	(63.1922)
254	ESE Support Level 4	(10.3504)	3.548	(36.7232)
255	ESE Support Level 5	(2.6266)	5.104	(13.4062)
300	Career Education 9-12	(5.0679)	1.004	(5.0882)
	Total	(3.9596)		(45.7972)

Notes: (1) See NOTE A7.
(2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)
(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

No.	Program	Districtwide	Proposed Adjustments (1) #0054	#0089	Balance Forward
101	Basic K-3	(.0476)	.8560	.....	.8084
102	Basic 4-8	(.3168)	.8560	.....	.5392
103	Basic 9-12	(.1452)	.....	2.3898	2.2446
111	Grades K-3 with Exceptional Student Education (ESE) Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	(.5017)	.....	.....	(.5017)
113	Grades 9-12 with ESE Services	(.4333)	.....	.....	(.4333)
130	English for Speakers of Other Languages (ESOL)	(.2826)	(1.7120)	(2.3898)	(4.3844)
254	ESE Support Level 4	(.2060)	.....	.....	(.2060)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	(.2708)	(.2708)
Total		(1.9332)	.0000	(.2708)	(2.2040)

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

No.	Brought Forward	Proposed Adjustments (1) #0093	#0161	#0291	#1201	Balance Forward
101	.8084	.....	.....	.....	.4280	1.2364
102	.5392	.....	.....	.....	.4280	.9672
103	2.2446	6.0338	.....	3.2150	.....	11.4934
111	.0000	.....	3.7720	.....	.....	3.7720
112	(.5017)	.....	.....	.....	.....	(.5017)
113	(.4333)	.....	.....	.4999	.....	.0666
130	(4.3844)	(2.0706)	.....	(3.2150)	(.8560)	(10.5260)
254	(.2060)	.....	(3.7720)	(.4999)	.....	(4.4779)
255	.0000	.....	.....	.....	.....	.0000
300	(.2708)	(3.9632)	.....	(.2347)	.....	(4.4687)
Total	(2.2040)	.0000	.0000	(.2347)	.0000	(2.4387)

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

No.	Brought Forward	Proposed Adjustments (1) #1401	#2241	#2541	#3411	Balance Forward
101	1.2364	1.2840	.....	.....	.....	2.5204
102	.9672	.8560	.....	.....	.....	1.8232
103	11.4934	.....	5.9796	.....	2.6434	20.1164
111	3.7720	.....	.....	.....	.....	3.7720
112	(.5017)	.....	.....	(.4358)	.....	(.9375)
113	.0666	.....	(1.5002)	.....	.....	(1.4336)
130	(10.5260)	(2.1400)	(4.4794)	.....	(2.6434)	(19.7888)
254	(4.4779)	.....	.....	.....	.....	(4.4779)
255	.0000	.....	.....	.....	.....	.0000
300	(4.4687)	.....	(.4366)	.....	(.1626)	(5.0679)
Total	(2.4387)	.0000	(.4366)	(.4358)	(.1626)	(3.4737)

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

No.	Brought Forward	Proposed Adjustments (1) #3641	#3782	#4002	#4141	Balance Forward
101	2.5204	.....	.....	.....	.....	2.5204
102	1.8232	.....	.....	2.0747	.....	3.8979
103	20.1164	.....	.....	2.3468	2.8511	25.3143
111	3.7720	.5000	.....	.....	.....	4.2720
112	(.9375)	.....	.....	(1.0000)	.....	(1.9375)
113	(1.4336)	.....	.....	1.0000	.....	(.4336)
130	(19.7888)	.....	.....	.....	(2.8511)	(22.6399)
254	(4.4779)	(.5000)	1.0000	(4.4215)	.....	(8.3994)
255	.0000	.....	(1.0000)	.....	.....	(1.0000)
300	(5.0679)	.....	.....	.....	.....	(5.0679)
Total	(3.4737)	.0000	.0000	.0000	.0000	(3.4737)

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

No.	Brought Forward	Proposed Adjustments (1) #4481	#4722	#5371	#5372	Balance Forward
101	2.5204	.8645	.4412	.....	.....	3.8261
102	3.8979	.8678	3.2012	.....	.....	7.9669
103	25.3143	.....	.....	.0150	.....	25.3293
111	4.2720	.....	.....	.....	(.0950)	4.1770
112	(1.9375)	.....	.....	(.0367)	.....	(1.9742)
113	(.4336)	.....	.....	.4119	.....	(.0217)
130	(22.6399)	(1.7323)	(3.6424)	.....	.....	(28.0146)
254	(8.3994)	.....	.....	.....	.....	(8.3994)
255	(1.0000)	.....	.....	(.6326)	(.0300)	(1.6626)
300	(5.0679)	.....	.....	.....	.....	(5.0679)
Total	(3.4737)	.0000	.0000	(.2424)	(.1250)	(3.8411)

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

No.	Brought Forward	Proposed Adjustments (1) #6615*	#6639*	#6653*	#6662*	Balance Forward
101	3.8261	3.9817	2.8605	3.7048	2.7566	17.1297
102	7.9669	.....	.0545	5.2797	5.5847	18.8858
103	25.3293	.....	.....	.....	.....	25.3293
111	4.1770	(.5000)	.....	.....	.....	3.6770
112	(1.9742)	.....	.....	.....	.....	(1.9742)
113	(.0217)	.....	.....	.....	.....	(.0217)
130	(28.0146)	(3.4817)	.....	(8.9845)	(8.3413)	(48.8221)
254	(8.3994)	.....	(1.9510)	.....	.....	(10.3504)
255	(1.6626)	.....	(.9640)	.....	.....	(2.6266)
300	(5.0679)	.....	.....	.....	.....	(5.0679)
Total	(3.8411)	.0000	.0000	.0000	.0000	(3.8411)

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

*Charter School

No.	Program	Brought Forward	Proposed Adjustments (1) #6671*	#7006	#7023	Total
101	Basic K-3	17.1297	5.6464	.....	.....	22.7761
102	Basic 4-8	18.8858	.6250	.....	.....	19.5108
103	Basic 9-12	25.3293	.....	.0100	(.1285)	25.2108
111	Grades K-3 with ESE Services	3.6770	.....	.....	.....	3.6770
112	Grades 4-8 with ESE Services	(1.9742)	.....	.....	.....	(1.9742)
113	Grades 9-12 with ESE Services	(.0217)	.....	.....	.....	(.0217)
130	ESOL	(48.8221)	(6.2714)	.....	.....	(55.0935)
254	ESE Support Level 4	(10.3504)	.....	.....	.....	(10.3504)
255	ESE Support Level 5	(2.6266)	.....	.....	.....	(2.6266)
300	Career Education 9-12	(5.0679)	.....	.....	.....	(5.0679)
Total		(3.8411)	.0000	.0100	(.1285)	(3.9596)

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

*Charter School

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* 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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), the Hillsborough County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings — **Proposed Net Adjustments (Unweighted FTE)**

Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Reporting of Alternately Assigned Schedules

1. [Ref. 101] The on-campus portion of the course schedules for 14 students not in our test who were alternately assigned for on-campus and homebound instruction was incorrectly reported. The on-campus Class Minutes Weekly (CMW) should have been reported for the students' actual instructional time received during the reporting survey week; however, the students' scheduled instructional time was reported, which was greater than actual instructional time. We propose the following adjustment:

101	Basic K-3	(.0476)	
102	Basic 4-8	(.3168)	
103	Basic 9-12	(.1452)	
112	Grades 4-8 with ESE Services	(.5017)	
113	Grades 9-12 with ESE Services	(.4333)	
130	ESOL	(.2826)	
254	ESE Support Level 4	(.2060)	(1.9332)
			(1.9332)

Findings		Proposed Net Adjustments (Unweighted FTE)

Corr Elementary School (#0054)

2. [Ref. 5401] An English Language Learner (ELL) Committee was not convened by October 1 to consider two ELL students' ESOL placements beyond 3 years from the students' Date Entered United States School (DEUSS). We propose the following adjustment:

101 Basic K-3	.4280	
102 Basic 4-8	.4280	
130 ESOL	(.8560)	.0000

3. [Ref. 5402] Two ELL students' English language proficiencies were not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.4280	
102 Basic 4-8	.4280	
130 ESOL	(.8560)	.0000
		.0000

Steinbrenner High School (#0089)

4. [Ref. 8901] The *ELL Student Plans* for four ELL students enrolled in the ESOL Program were incomplete as the *Plans* did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	1.6422	
130 ESOL	(1.6422)	.0000

5. [Ref. 8902] The file for one ELL student enrolled in the ESOL Program did not contain evidence that the student's parents had been notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7476	
130 ESOL	(.7476)	.0000

6. [Ref. 8903] The timecards for three Career Education 9-12 students who participated in on-the-job training (OJT) were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was unemployed during the October 2014 reporting survey week. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Steinbrenner High School (#0089) (Continued)		
300 Career Education 9-12	(.2708)	(.2708)
		(.2708)
Strawberry Crest High School (#0093)		
7. [Ref. 9304] Our review of the files for our test students enrolled in the ESOL Program disclosed that the DEUSS documentation maintained did not include available ESOL Program classification data from other Florida counties when considering and recording ESOL placement. We present this disclosure Finding with no proposed adjustment.		
		.0000
8. [Ref. 9305] The School did not have procedures in place to ensure that attendance was taken for each period of the day. We reviewed the *Attendance Not Submitted* report that lists the teachers who did not take attendance and noted that teachers generally took attendance in homeroom; however, several teachers were listed on this report as not taking attendance in other class periods assigned. Since we were able to verify the attendance for the students selected for testing, we present this disclosure Finding with no proposed adjustment.		
		.0000
9. [Ref. 9302] The ELL Committee did not document at least two of the five criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, when recommending one student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.3570	
130 ESOL	(.3570)	.0000
10. [Ref. 9303] Two ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	1.7136	
130 ESOL	(1.7136)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Strawberry Crest High School (#0093) (Continued)

11. [Ref. 9370] One teacher was approved by the School Board to teach Family and Consumer Sciences out of field; however, the teacher had earned none of the six credits toward that certification required by rule and the teacher's in-service training timeline. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	3.9632	
300 Career Education 9-12	(3.9632)	.0000
		.0000

Ballast Point Elementary School (#0161)

12. [Ref. 16170] 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 also required the Prekindergarten (PK) Disabilities Endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status until after the reporting survey periods. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.7720	
254 ESE Support Level 4	(3.7720)	.0000
		.0000

Brandon High School (#0291)

13. [Ref. 29105] Our review of the files for our test students enrolled in the ESOL Program disclosed that the DEUSS documentation maintained did not include available ESOL Program classification data from other Florida counties when considering and recording ESOL placement. We present this disclosure Finding with no proposed adjustment.

.0000

14. [Ref. 29107] Our examination of the timecards for the Career Education 9-12 students in our test who participated in OJT disclosed one or more of the following exceptions:

- Timecards were revised to reflect different work hours; however, the changes were not clearly initialed, dated, and explained, and there was no documented reverification of accuracy by the students' employers.

Findings	Proposed Net Adjustments (Unweighted FTE)

Brandon High School (#0291) (Continued)

- Timecards were not reviewed for mathematical accuracy.
- In the October 2014 reporting survey period, timecards for most of the students participating in OJT under the supervision of one teacher included the signatures for the student, training supervisor, and the teacher; however, they were dated by the same person, and in some cases, the date was prior to the last date of the work hours noted on the timecard.
- Timecards included work hours that were in conflict (i.e., overlapping of time) with the times that the students were scheduled for on-campus instruction.

Since we were able to verify that the timecards supported the work hours during the reporting survey periods for our test students, with the exception of two students who are cited in Finding 20 (Ref. 29106), we present this disclosure Finding with no proposed adjustment.

.0000

15. [Ref. 29108] The School did not have procedures in place to ensure that attendance was taken for each period of the day. We reviewed the *Attendance Not Submitted* report that lists the teachers who did not take attendance and noted that teachers generally took attendance in homeroom; however, several teachers were listed on this report as not taking attendance in other class periods assigned. Since we were able to verify the attendance for the students selected for testing, we present this disclosure Finding with no proposed adjustment.

.0000

16. [Ref. 29101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	(.4999)	.0000

17. [Ref. 29102] The parents of two ELL students enrolled in the ESOL Program were not notified of the students' ESOL placements until October 21, 2014, which was after the October 2014 reporting survey period. We also noted that ELL Committees were not convened by October 1 to consider the students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Brandon High School (#0291) (Continued)		
103 Basic 9-12	1.4290	
130 ESOL	(1.4290)	.0000

18. [Ref. 29103] The *ELL Student Plan* for one student enrolled in the ESOL Program was incomplete as the *Plan* did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.0715	
130 ESOL	(.0715)	.0000

19. [Ref. 29104] ELL Committees were not convened by October 1 to consider two students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.5000	
130 ESOL	(1.5000)	.0000

20. [Ref. 29106] More work hours were reported for two Career Education 9-12 students who participated in OJT than were supported by the students' timecards. The timecard for one student indicated that the student was unemployed and was not otherwise engaged in a job search and the other student's timecard was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2347)	(.2347)

21. [Ref. 29170/71/72] The parents of students taught by three out-of-field teachers were not properly notified of the teachers' out-of-field status until February 3, 2015, which was after the October 2014 reporting survey period. One teacher was out of field in Reading (Ref. 29170), one teacher was out-of-field in English and ESOL (Ref. 29171), and one teacher was out of field in ESOL (Ref. 29172). We propose the following adjustments:

Ref. 29170		
103 Basic 9-12	.0716	
130 ESOL	(.0716)	.0000
Ref. 29171		
103 Basic 9-12	.0716	
130 ESOL	(.0716)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Brandon High School (#0291) (Continued)		
Ref. 29172		
103 Basic 9-12	.0713	
130 ESOL	(.0713)	.0000
		(.2347)

Dover Elementary School (#1201)

22. [Ref. 120101] The *ELL Student Plan* for one ELL student enrolled in the ESOL Program was not prepared until October 31, 2014, which was after the October 2014 reporting survey period. Additionally, an ELL Committee was not convened by October 1 to consider the student's ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student was assessed as English language proficient in all areas of the April 7, 2014, Comprehensive English Language Learning Assessment (CELLA). We propose the following adjustment:

101 Basic K-3	.4280	
130 ESOL	(.4280)	.0000

23. [Ref. 120102] An ELL Committee was not convened by October 1 to consider one student's ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4280	
130 ESOL	(.4280)	.0000
		.0000

Egypt Lake Elementary School (#1401)

24. [Ref. 140101] One student was incorrectly reported in the ESOL Program. The student scored English language proficient on all parts of the CELLA and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8560	
130 ESOL	(.8560)	.0000

25. [Ref. 140102] ELL Committees were not convened by October 1 for three ELL students to consider the students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Egypt Lake Elementary School (#1401) (Continued)		
101 Basic K-3	.4280	
102 Basic 4-8	.8560	
130 ESOL	(1.2840)	.0000
		.0000

King High School (#2241)

26. [Ref. 224101] The timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2156)	(.2156)

27. [Ref. 224103] The timecard for work purportedly performed during the survey period for one Career Education 9-12 student who participated in OJT was signed and dated by the student's employer prior to the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.0729)	(.0729)

28. [Ref. 224104] Two Career Education 9-12 students who were reported as participating in OJT were not employed during the reporting survey period and School records did not evidence that the students were otherwise engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	(.1481)	(.1481)

29. [Ref. 224105] The files for two ESE students did not contain *IEPs* covering the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	1.5002	
113 Grades 9-12 with ESE Services	(1.5002)	.0000

30. [Ref. 224106] The *ELL Student Plans* for four ELL students enrolled in the ESOL Program were incomplete as the *Plans* did not identify all of the courses that were to employ ESOL strategies. We also noted that ELL Committees were not convened by October 1 to consider two of the students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	2.1228	
130 ESOL	(2.1228)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

King High School (#2241) (Continued)

31. [Ref. 224107] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

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

32. [Ref. 224108] ELL Committees were not convened by October 1 to consider two students' ESOL placements beyond 3 years from the students' DEUSS. We also noted that the notification letter informing one of the student's parents of the student's ESOL placement was incomplete and undated; therefore, School records did not demonstrate that the parents were timely notified. We propose the following adjustment:

103 Basic 9-12	1.3566	
130 ESOL	(1.3566)	.0000
		(.4366)

Lopez Exceptional Student Education Center (#2541)

33. [Ref. 254102] The School did not have procedures in place to ensure that attendance was taken for each period of the day. We reviewed the *Attendance Not Submitted* report that lists the teachers who did not take attendance and noted that teachers generally took attendance in homeroom; however, several teachers were listed on this report as not taking attendance in other class periods assigned. Since the students at this School are primarily in self-contained classrooms for the majority of the day and we were able to verify attendance for the students selected for testing, we present this disclosure Finding with no proposed adjustment.

.0000

34. [Ref. 254101] One ESE student who was alternately assigned for on-campus and homebound instruction should not have been reported for FEFP funding. The student was not in attendance at school and received no homebound instruction during the reporting survey week. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.4358)	(.4358)
		(.4358)

Findings		Proposed Net Adjustments (Unweighted FTE)

Plant High School (#3411)

35. [Ref. 341101] ELL Committees were not convened for two students by October 1 (one student) or within 30 school days (one student) prior to the student's DEUSS to consider the students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.3790	
130 ESOL	(1.3790)	.0000

36. [Ref. 341102] Two students were incorrectly reported in the ESOL Program. The students were assessed English language proficient on all parts of the CELLA, passed the April 2014 Florida Comprehensive Assessment Test (FCAT) in Reading, and ELL Committees were not convened to consider the students' ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.2644	
130 ESOL	(1.2644)	.0000

37. [Ref. 341103] One student in Career Education 9-12 who participated in OJT was reported for more work hours than was supported by the student's timecard. We propose the following adjustment:

300 Career Education 9-12	(.0028)	(.0028)

38. [Ref. 341104] The course schedule for one Career Education 9-12 student who was reported as participating in OJT did not work during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.0008)	(.0008)

39. [Ref. 341105] The timecard for work purportedly performed during the survey period for one Career Education 9-12 student who participated in OJT was signed and dated by the student's employer prior to the reporting survey period; consequently, School records did not demonstrate that the employer verified the hours worked during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.0807)	(.0807)

Findings		Proposed Net Adjustments (Unweighted FTE)

Plant High School (#3411) (Continued)

40. [Ref. 341106] One Career Education 9-12 student who was reported as participating in OJT was not employed during the February 2015 reporting survey period. However, the student was documented as engaging in a job search (.1283 FTE) but had only 150 minutes (or .0500 FTE) of documented job search activities during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.0783)	(.0783)
		(.1626)

Riverview Elementary School (#3641)

41. [Ref. 364101] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) did not indicate the specific services to be provided to the student under Domain B. We propose the following adjustment:

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

LaVoy Exceptional Center (#3782)

42. [Ref. 378201] The *Matrix of Services* form for one ESE student incorrectly included one Special Consideration point for which the student was not eligible. The point was designated for students with a *Matrix of Services* score of 21 points and a Level 5 rating in four domains; however, the student's *Matrix of Services* forms only had a Level 5 rating in only three domains. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000

Simmons ESE Center (#4002)

43. [Ref. 400203] The School did not have procedures in place to ensure that attendance was taken for each period of the day. We reviewed the *Attendance Not Submitted* report that lists the teachers who did not take attendance and noted that teachers generally took attendance in homeroom; however, several teachers were

(Finding Continues on Next Page.)

Findings		Proposed Net Adjustments (Unweighted FTE)

Simmons ESE Center (#4002) (Continued)

listed on this report as not taking attendance in other class periods assigned. Since we were able to verify the attendance for the students selected for testing, we present this disclosure Finding with no proposed adjustment.

.0000

44. [Ref. 400201] Our review of one ESE student's *Matrix of Services* form disclosed that the student was to receive multiple therapies and services under Domain C; however, the student's *IEP* indicated that the student was only scheduled to receive speech or language therapy for 30 minutes per week. Consequently, the incorrect rating was used for that Domain. Accordingly, we propose the following adjustment:

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

45. [Ref. 400202] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

46. [Ref. 400271/72/73] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in Science (Ref. 400271) or ESE and Reading (Ref. 400272/73) until October 27, 2014, which was after the October 2014 reporting survey period. We also noted that the parents were not notified of one of the teacher's out-of-field status in Reading (Ref. 400271). We propose the following adjustments:

Ref. 400271		
102 Basic 4-8	.6744	
103 Basic 9-12	.6156	
254 ESE Support Level 4	(1.2900)	.0000
Ref. 400272		
102 Basic 4-8	.8573	
103 Basic 9-12	.6174	
254 ESE Support Level 4	(1.4747)	.0000
Ref. 400273		
102 Basic 4-8	.5430	
103 Basic 9-12	1.1138	
254 ESE Support Level 4	(1.6568)	.0000
		.0000

Findings	Proposed Net Adjustments (Unweighted FTE)

Bloomingdale High School (#4141)

47. [Ref. 414105] The School did not have procedures in place to ensure that attendance was taken for each period of the day. We reviewed the *Attendance Not Submitted* report that lists the teachers who did not take attendance in the official designated attendance period (period 1); however, several teachers were listed on this report as not taking attendance in other class periods assigned. We also noted that there was not a policy in place to ensure the accurate reporting of attendance for students not scheduled for on-campus instruction during the official attendance period. Since we were able to specifically verify the attendance for the students selected in our tests, we present this disclosure Finding with no proposed adjustment.

.0000

48. [Ref. 414101] ELL Committees were not convened by October 1 to consider three students' ESOL placements beyond 3 years from the students' DEUSS. We also noted the following: the ELL entry date for one of the students indicated August 22, 2014; however, documentation in the student's file showed placement in the ESOL Program in another Florida county on September 12, 2003; the DEUSS for the other two students was recorded as August 19, 2014, and August 22, 2014; however, the students' files included documentation indicating the DEUSS was August 25, 2003, and June 27, 2010, respectively, and the *ELL Student Plan* for one of the two students was incomplete as the *Plan* did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	1.9992	
130 ESOL	(1.9992)	.0000

49. [Ref. 414102] The DEUSS for one ELL student enrolled in the ESOL Program was recorded as October 4, 2012; however, the student's file contained documentation that indicated the student was enrolled in a United States school in October 2010. Consequently, 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 DEUSS anniversary date to consider the student's ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	(.5712)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Bloomingdale High School (#4141) (Continued)

50. [Ref. 414103] The *ELL Student Plans* for two students enrolled in the ESOL Program were incomplete as the *Plans* did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.2093	
130 ESOL	(.2093)	.0000

51. [Ref. 414170] One Language Arts teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0714	
130 ESOL	(.0714)	.0000
		.0000

Trapnell Elementary School (#4481)

52. [Ref. 448101] ELL Committees were not convened by October 1 to consider four students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.8645	
102 Basic 4-8	.8678	
130 ESOL	(1.7323)	.0000
		.0000

West Tampa Elementary School (#4722)

53. [Ref. 472201] ELL Committees were not convened for two ELL students by October 1 to consider the students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.4412	
102 Basic 4-8	.4526	
130 ESOL	(.8938)	.0000

54. [Ref. 472270] One Primary Language Arts and Basic subject areas teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
West Tampa Elementary School (#4722) (Continued)		
102 Basic 4-8	2.7486	
130 ESOL	(2.7486)	.0000
		.0000

Hospital/Homebound/Homebased Programs (#5371)

55. [Ref. 537101] The course schedules for nine ESE students (three students were in our ESE Support Levels 4 and 5 test) who were provided teleclass instruction were incorrectly reported in Program No. 255 (ESE Support Level 5) for this instruction. Teleclass instruction (instruction that enables one teacher to serve multiple remote student sites simultaneously) should be reported in the Basic with ESE Services Program numbers. Specifically, the inclusion of the 13 Special Consideration points associated with placement in the Hospital and Homebound Program that requires instruction to be provided on a one-to-one basis and in the same location does not apply to teleclasses and, without this inclusion, the students do not qualify for reporting in Program No. 255. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4771	
255 ESE Support Level 5	(.4771)	.0000

56. [Ref. 537102] Due to a data coding error, one ESE student's schedule incorrectly included a Math course in which the student was not enrolled. We propose the following adjustment:

255 ESE Support Level 5	(.0120)	(.0120)

57. [Ref. 537103] One ESE student who was alternately assigned for teleclass and homebound instruction was not in attendance for one teleclass course during the February 2015 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0367)	(.0367)

58. [Ref. 537104] The homebound portion of the course schedules for two ESE students who were alternately assigned for on-campus and homebound instruction was incorrectly reported. The students were reported for 120 minutes of homebound instruction; however, one student did not receive any homebound instruction and the other student received only 60 minutes of such instruction during the reporting survey week. We propose the following adjustment:

255 ESE Support Level 5	(.0601)	(.0601)

Findings		Proposed Net Adjustments (Unweighted FTE)

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

59. [Ref. 537105] One ESE student was reported for 60 CMW of vision therapy; however, the student did not receive any therapy services during the reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0200)	(.0200)

60. [Ref. 537106] Seven ESE students (one was in our Basic with ESE Services test and six were in our ESE Support Levels 4 and 5 test) were reported as receiving homebound instruction at the same time the students were scheduled for teleclass instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0652)	
255 ESE Support Level 5	(.0484)	(.1136)

61. [Ref. 537170] One teacher was not properly certified and was not approved by the School Board to teach Biology or Middle Grades General Science out of field. 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:

103 Basic 9-12	.0150	
255 ESE Support Level 5	(.0150)	.0000
		(.2424)

ESE Birth Thru Age 5 (#5372)

62. [Ref. 537201] Two ESE students (one was in our Basic with ESE Services test and one was in our ESE Support Levels 4 and 5 test) who were reported for 120 minutes of instruction were incorrectly reported: one student was not in attendance during the reporting survey period and the *IEP* for the other student indicated that the student was to receive 60 minutes per week of instruction but the teacher's contact log indicated that the student was seen only one time per week and did not specify the amount of time. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0600)	(.0600)

63. [Ref. 537202] Two ESE students were not in attendance during the reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0150)	
255 ESE Support Level 5	(.0200)	(.0350)

Findings		Proposed Net Adjustments (Unweighted FTE)

ESE Birth Thru Age 5 (#5372) (Continued)

64. [Ref. 537203] The homebound instructional minutes for one ESE student who was alternately assigned for on-campus and homebound instruction were incorrectly reported. The student was reported for 60 homebound instructional minutes but was provided only 30 minutes of such instruction during the February 2015 survey week. We also noted that the 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	(.0200)	
255 ESE Support Level 5	.0100	(.0100)

65. [Ref. 537204] The *Individualized Family Support Plan* (*IFSP*) for one ESE student was not accompanied by a *Matrix of Services* form and there was no evidence that the prior *Matrix of Services* form had been reviewed when the student's new *IFSP* was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0200	
255 ESE Support Level 5	(.0200)	.0000

66. [Ref. 537205] The *IEP* for one PK student did not specify the amount of instructional time the student was to receive services at the student's day care center and the amount of instructional time provided to the student was not documented. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0200)	(.0200)
		(.1250)

RCMA Wimauma Academy (#6615) Charter School

67. [Ref. 661501] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* covering the October 2014 reporting survey period. We also noted that an October 20, 2011, DEUSS was recorded for the student; however, documentation in the student's file indicated the student's DEUSS was August 18, 2011, and an ELL Committee was not convened prior to October 1 to consider the student's ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4381	
130 ESOL	(.4381)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

RCMA Wimauma Academy (#6615) Charter School (Continued)

68. [Ref. 661502] The *IEP* for one ESE student indicated that the student's general education teacher had been excused from attending the *IEP* meeting; however, the file did not contain documentation of the parents' consent to the excusal, and there was no evidence that the teacher had submitted written input in advance of the *IEP* meeting. We propose the following adjustment:

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

69. [Ref. 661570] 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 Charter School's Board to teach such students out of field until October 20, 2014, which was after the October 2014 reporting survey period. We propose the following adjustment:

101 Basic K-3	3.0436	
130 ESOL	(3.0436)	.0000
		.0000

Florida Autism Charter School of Excellence (#6639)

70. [Ref. 663901] 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

71. [Ref. 663970/71] We noted exceptions for two teachers as follows: one teacher (Ref. 663970) did not hold an endorsement in Autism Spectrum Disorder (ASD) and was not approved by the Charter School's Board to teach out of field until December 11, 2014, which was after the October 2014 reporting survey period, and the other teacher (Ref. 663971) was not approved by the Charter School's Board to teach Art and Music out of field and the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustments:

Ref. 663970		
101 Basic K-3	2.8605	
254 ESE Support Level 4	(2.3965)	
255 ESE Support Level 5	(.4640)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

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

Ref. 663971		
102 Basic 4-8	.0545	
254 ESE Support Level 4	(.0545)	.0000
		.0000

Follow-Up to Management's Response to Finding No. 71 (Ref. 663970):

School Management provided a written response indicating that: the Charter School Board had approved the hiring and the out-of-field assignment of this teacher; the teacher completed all of the required coursework for the ASD endorsement by December 13, 2013; and the endorsement was added to her certificate in January 2015. School Management further indicated that "in Hillsborough County at that time, teachers were considered in-field after completing all required coursework/subject area exam for their out-of-field assignment." However, School records did not evidence Board approval of the out-of-field assignment until December 2014 and our review of District policy disclosed that, while completion of the subject area exam was an in-field policy, the mere completion of coursework was not. SBE Rule 6A-1.0503, FAC, defines a qualified instructional person as an instructional staff member who holds a valid Florida Educator's certificate with the appropriate coverage as provided for in the Course Code Directory. During the October 2014 reporting survey period, the ASD endorsement was not on this teacher's certificate and as such, she was still considered out of field and her out-of-field status was not approved by the Charter School Board until after the survey period. Accordingly, the Finding stands as presented.

Woodmont Charter School (#6653)

72. [Ref. 665301] The files for two ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.2768	
130 ESOL	(1.2768)	.0000

73. [Ref. 665302] ELL Committees were not convened by October 1 to consider three students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.9102	
130 ESOL	(1.9102)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Woodmont Charter School (#6653) (Continued)

74. [Ref. 665303] The files for two ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8812	
102 Basic 4-8	.8512	
130 ESOL	(1.7324)	.0000

75. [Ref. 665370/71] Two teachers were not properly certified and were not properly approved by the Charter School's governing body to teach Elementary Education out of field. The Charter School governing body's meeting minutes did not indicate the teachers' out-of-field areas. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 665370		
102 Basic 4-8	.6020	
130 ESOL	(.6020)	.0000
Ref. 665371		
102 Basic 4-8	1.2033	
130 ESOL	(1.2033)	.0000

76. [Ref. 665372/73/74] Three teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School's governing body to teach such students out of field. We also noted that one of the teachers (Ref. 665372) also taught Basic subject areas but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

Ref. 665372		
101 Basic K-3	.8512	
130 ESOL	(.8512)	.0000
Ref. 665373		
101 Basic K-3	.6956	
130 ESOL	(.6956)	.0000
Ref. 665374		
102 Basic 4-8	.7130	
130 ESOL	(.7130)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Henderson Hammock Charter School (#6662)

77. [Ref. 666201] ELL Committees were not convened for three ELL students by October 1 to consider the students' ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.6686	
130 ESOL	(1.6686)	.0000

78. [Ref. 666270/71/72] Three teachers were not properly certified and were not properly approved by the Charter School's governing body to teach out of field in ESOL (Ref. 666270/71), Reading (Ref. 666271), or Science (Ref. 666272). We propose the following adjustments:

Ref. 666270		
101 Basic K-3	2.7566	
130 ESOL	(2.7566)	.0000
Ref. 666271		
102 Basic 4-8	1.6093	
130 ESOL	(1.6093)	.0000
Ref. 666272		
102 Basic 4-8	2.3068	
130 ESOL	(2.3068)	.0000
		.0000

Hillsborough Academy of Math and Science (#6671) Charter School

79. [Ref. 667101] The files for three ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.3252	
130 ESOL	(1.3252)	.0000

80. [Ref. 667102] One student was incorrectly reported in the ESOL Program. The student had been assessed as Fluent English Speaking (FES) and an ELL Committee was not convened to support the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4381	
130 ESOL	(.4381)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Hillsborough Academy of Math and Science (#6671) Charter School (Continued)

81. [Ref. 667103] An ELL Committee was not convened by October 1 to consider one student's ESOL placement beyond 3 years from the student's DEUSS and the student's *ELL Student Plan* was incomplete as the *Plan* did not include all of the courses that were to employ ESOL strategies. We also noted that the DEUSS was incorrectly recorded as August 19, 2006, when the student was in PK and the student re-enrolled in the District on August 23, 2011. We propose the following adjustment:

102 Basic 4-8	.6250	
130 ESOL	(.6250)	.0000

82. [Ref. 667104] The *ELL Student Plans* for five ELL students enrolled in the ESOL Program were incomplete as the *Plans* did not indicate the courses that would employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	2.1525	
130 ESOL	(2.1525)	.0000

83. [Ref. 667105] The file for one ELL student did not contain an *ELL Student Plan* covering the October 2014 reporting survey period. We also noted that the file did not contain evidence that the student's parents were notified of the student's ESOL placement and an ELL Committee was not convened by October 1 to consider the student's ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8610	
130 ESOL	(.8610)	.0000

84. [Ref. 667170] One Primary Language Arts teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8696	
130 ESOL	(.8696)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Hillsborough Virtual Franchise High School (#7004)		
85. [Ref. 700470] One virtual education teacher was not properly certified and was not approved by the School Board to teach Health out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the class was composed of only Basic education students, we present this disclosure Finding with no proposed adjustment.		
		.0000
		.0000
Hillsborough Virtual Instruction Course Offerings (#7006)		
86. [Ref. 700670] One virtual education teacher was not properly certified and was not approved by the School Board to teach Math out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the class was composed of only Basic education students, we present this disclosure Finding with no proposed adjustment.		
		.0000
87. [Ref. 700601] One Basic virtual education student was not eligible for enrollment in a Virtual Instruction Program. We propose the following adjustment:		
103 Basic 9-12	(.0734)	(.0734)
88. [Ref. 700602] One Basic virtual education student earned one half-credit for a virtual education course that was not reported. We propose the following adjustment:		
103 Basic 9-12	.0834	.0834
		.0100
Hillsborough Virtual School (#7023)		
89. [Ref. 702370] One virtual education teacher was not properly certified and was not approved by the School Board to teach Health out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the class was composed of only Basic education students, we present this disclosure Finding with no proposed adjustment.		
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Hillsborough Virtual School (#7023) (Continued)		
90. [Ref. 702301] Two Basic virtual education students were not eligible for enrollment in a Virtual Instruction Program. We propose the following adjustment:		
103 Basic 9-12	(.1285)	(.1285)
		(.1285)
Proposed Net Adjustment		**(3.9596)**

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Hillsborough County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) there is proper monitoring of attendance to ensure that all teachers have taken attendance, particularly for period-by-period attendance for students in Grades 9-12; (2) only students who are in membership during the survey week and in attendance at least 1 day of a reporting survey period are reported for Florida Education Finance Program (FEFP) funding; (3) students are reported in the proper funding categories for the correct amount of FTE and in courses appropriate for the students' grade levels; (4) students' Date Entered United States School (DEUSS) is accurately recorded; (5) *Individual Education Plans* (*IEPs*) are timely prepared and signed by the required participants; (6) *English Language Learner* (*ELL*) *Student Plans* are timely prepared and identify all of the courses that are to employ English for Speakers of Other Languages (ESOL) strategies; (7) parents are timely notified of their child's ESOL placement; (8) students who are assessed as English language proficient are either exited from the ESOL Program or referred to an ELL Committee to determine the students' ESOL placements; (9) the English language proficiencies of students being considered for ESOL placements (beyond 3 years from their DEUSS) are assessed within 30 school days prior to the students' DEUSS anniversary dates or by October 1 if the students' DEUSS anniversary dates fall within the first 2 weeks of school and ELL Committees are convened subsequent to these assessments but no later than each of the students' DEUSS anniversary dates; (10) students are not reported in the ESOL Program beyond the maximum 6-year period allowed for Statewide funding of ESOL; (11) students assessed English language proficient are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered the criteria specified by State Board of Education (SBE) Rule 6A-6.0902(2)(a)3, Florida Administrative Code; (12) Exceptional Student Education students are reported in accordance with *IEPs* and *Matrix of Services* forms that are properly and timely prepared; (13) reported instructional minutes for students in the Hospital and Homebound Program are based on established schedules as indicated by homebound instructors' contact logs that clearly document the dates and lengths of times of instruction in conjunction with the students' *IEPs*; (14) the on-campus portion of the course schedules for students who are alternately assigned to the Hospital and Homebound Program and school-based programs reflect the actual instruction provided during the reporting survey week and the course schedules are reported in the correct program as supported by the students' *Matrix of Services* forms and these forms properly document whether or not the instruction is one-on-one (Hospital and Homebound) or to multiple students (teleclasses); (15) students are not served in the Hospital and Homebound Program at the same time of day the students are scheduled for alternately assigned instruction; (16) the *Matrix of Services* forms for students provided instruction through teleclasses are not incorrectly inclusive of the 13 Special Considerations points afforded to instruction provided in a one-to-one basis and in the same location and are only reported for courses that the students are enrolled in and who are in attendance; (17) students in Career Education 9-12 who are participating in on-the-job training are reported in accordance with

timecards that are accurately completed, signed, and retained in readily-accessible files and job search activities are clearly documented for unemployed students; (18) the eligibility of virtual education students is verified prior to the students' placement in Virtual Instruction Programs; (19) all virtual education courses that have been successfully completed are reported for FEFP funding; (20) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or charter school governing body to teach out of field; (21) parents are timely and appropriately notified when their children are assigned to teachers who are teaching out of field; and (22) teachers earn the appropriate in-service training points or course credits as required by rule and in accordance with 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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook Section 1003.23, Florida

ESOL

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

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

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

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

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

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

Career Education On-the-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-the-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

FTE General Instructions 2014-15

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

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

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

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

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

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTE A – SUMMARY
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

A summary discussion of the significant features of the Hillsborough County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 243 District schools other than charter schools, 46 charter schools, 2 District cost centers, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling $742.5 million was provided through the FEFP to the District for the District-reported 204,491.21 unweighted FTE as recalibrated, which included 15,362.25 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based 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 student enrollment. For example, for prekindergarten through third grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six

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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

7. Educational Programs

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

8. Statutes and Rules

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

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

NOTE B – TESTING
FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

	School	Findings
	Districtwide – Reporting of Alternately Assigned Schedules	1
1.	Corr Elementary School	2 and 3
2.	Steinbrenner High School	4 through 6
3.	Strawberry Crest High School	7 through 11
4.	Ballast Point Elementary School	12
5.	Bay Crest Elementary School	NA
6.	Brandon High School	13 through 21
7.	Dover Elementary School	22 and 23
8.	Willis Peters Exceptional Center	NA
9.	Egypt Lake Elementary School	24 and 25
10.	King High School	26 through 32
11.	Lopez Exceptional Student Education Center	33 and 34
12.	Plant High School	35 through 40
13.	Riverview Elementary School	41
14.	LaVoy Exceptional Center	42
15.	Simmons ESE Center	43 through 46
16.	Bloomingdale High School	47 through 51
17.	Trapnell Elementary School	52
18.	West Tampa Elementary School	53 and 54
19.	Hospital/Homebound/Homebased Programs	55 through 61

School	Findings
20. ESE Birth Thru Age 5	62 through 66
21. Pepin Academies*	NA
22. RCMA Wimauma Academy*	67 through 69
23. Florida Autism Charter School of Excellence*	70 and 71
24. Woodmont Charter School*	72 through 76
25. Henderson Hammock Charter School*	77 and 78
26. Hillsborough Academy of Math and Science*	79 through 84
27. Hillsborough Virtual Franchise High School	85
28. Hillsborough Virtual Instruction Course Offerings	86 through 88
29. Hillsborough Virtual School	89 and 90

* Charter School

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT
ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 21, 2015, that the Hillsborough County District School Board (District) complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 management's assertion about the District's compliance with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 supporting management's assertion about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, management's assertion that the Hillsborough County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[3] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the District complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements that has a material effect on management's assertion; and abuse that has a material effect on management's assertion. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on management's assertion and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The noncompliance mentioned above, while indicative of certain control deficiencies,[4] is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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 SBE, 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,

Sherrill F. Norman

Sherrill F. Norman, CPA
Tallahassee, Florida
November 1, 2016

[3] 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.

[4] 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.

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Hillsborough County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (2,525) consisted of the total number 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 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (153,747) consisted of the total number 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
Teenage Parents and Infants	116
Hazardous Walking	23,265
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	10,375
All Other Florida Education Finance Program Eligible Students	119,991
Total	153,747

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 in our error-rate determination.

Our examination results are summarized below:

Description	Buses: Proposed Net Adjustment	Students: With Exceptions	Students: Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(1)	-	-
Our tests included 514 of the 153,747 students reported as being transported by the District.	-	14	(8)
In conjunction with our general tests of student transportation we identified certain issues related to 138 additional students.	-	138	(138)
Total	(1)	152	(146)

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.

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. The Hillsborough County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.	
1. [Ref. 51] Our general tests disclosed that one bus was used by two related charter schools during the February 2015 reporting survey period and was reported as two different bus numbers, resulting in the overstatement of the number of buses in operation by one bus. We propose the following adjustments:	
February 2015 Survey	
Number of Buses in Operation (1)	0
2. [Ref. 52] Our general tests disclosed that four students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as students with a disability under the Individuals with Disabilities Education Act (IDEA) and were not enrolled in a Department of Juvenile Justice Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:	

Findings		Students Transported Proposed Net Adjustments
July 2014 Survey		
7 Days in Term		
All Other FEFP Eligible Students	(4)	(4)

3. [Ref. 53] The number of days in term for 52 students was incorrectly reported as 90 days in term but should have been reported for various days in term, in accordance with the calendars for their community based instruction. We propose the following adjustments:

October 2014 Survey	
90 Days in Term	
IDEA – Prekindergarten (PK) through Grade 12, Weighted	(9)
All Other FEFP Eligible Students	(17)
69 Days in Term	
IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	1
62 Days in Term	
All Other FEFP Eligible Students	2
59 Days in Term	
IDEA - PK through Grade 12, Weighted	5
All Other FEFP Eligible Students	6
58 Days in Term	
IDEA - PK through Grade 12, Weighted	1
51 Days in Term	
IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	3
39 Days in Term	
All Other FEFP Eligible Students	4
11 Days in Term	
All Other FEFP Eligible Students	1
February 2015 Survey	
90 Days in Term	
IDEA - PK through Grade 12, Weighted	(9)
All Other FEFP Eligible Students	(17)
76 Days in Term	
All Other FEFP Eligible Students	2

Findings		Students Transported Proposed Net Adjustments
February 2015 Survey (Continued)		
62 Days in Term		
IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	4	
61 Days in Term		
IDEA - PK through Grade 12, Weighted	5	
All Other FEFP Eligible Students	6	
58 Days in Term		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	2	
22 Days in Term		
All Other FEFP Eligible Students	2	
16 Days in Term		
IDEA - PK through Grade 12, Weighted	1	
14 Days in Term		
All Other FEFP Eligible Students	1	0

4. [Ref. 54] Our general tests disclosed that five students were incorrectly reported in the IDEA – Prekindergarten (PK) through Grade 12, Weighted ridership category. The students were provided transportation to participate in a field trip; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
February 2015 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(4)	(5)

5. [Ref. 55] Our general tests disclosed that 82 students were incorrectly reported for State transportation funding. The students rode home from school on bus routes serving only those students attending after-school tutoring activities. We propose the following adjustments:

Findings		Students Transported Proposed Net Adjustments
October 2014 Survey		
90 Days in Term		
Hazardous Walking	(5)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(18)	
February 2015 Survey		
90 Days in Term		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	(57)	(82)

Follow-Up to Management's Response to Finding No. 5 (Ref. 55):

In his written response, the Superintendent asserted that the 82 students met the eligibility requirements and were correctly reported for State transportation funding as the students were "transported on a bus for the purpose of returning home after attending a regular school day (and the extended learning program), and all lived two or more miles from school." The Superintendent also stated that the District believes that the *2014-15 Student Transportation General Instructions* prohibition from State transportation funding "Students who ride home from school on a special bus route serving only those students attending after-school activities, and who are not eligible and reported in the morning or at any other time, may not be reported for funding" refers to students attending extra-curricular after-school activities, not an extended learning program. However, our review disclosed that the students referred to in our finding were not reported in the morning or at any other time and these bus routes were specifically created for the extended learning program. In response to our inquiries, Department of Education management indicated that, unless such routes operate for all of the transportation-eligible students in the school and the students are required to attend (i.e., lowest 300 elementary schools with a defined longer bell schedule), the routes are not eligible for transportation funding but may be funded through the Supplemental Academic Instructional categorical fund. The routes in question appeared to be only for those students who needed after-school remedial education services but were not specifically noted as required to attend. Accordingly, the Finding stands as presented.

Findings		Students Transported Proposed Net Adjustments

6. [Ref. 56] Our general tests of the reported ridership disclosed that 10 students did not have a matching demographic record in the Full-Time Equivalent (FTE) database. We determined that the students were not enrolled in school during the reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:

February 2015 Survey		
90 Days in Term		
Hazardous Walking	(3)	
All Other FEFP Eligible Students	(7)	(10)

7. [Ref. 57] Thirty-eight students (1 student was in our test) were incorrectly reported in the Hazardous Walking ridership category. The determination of crossing the hazardous location was made through an automated mapping and routing software system (EDULOG); however, there were multiple ways of walking to school, including routes that were not designated as hazardous. Consequently, the students were not eligible to be reported for this ridership category and the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey		
90 Days in Term		
Hazardous Walking	(20)	
February 2015 Survey		
90 Days in Term		
Hazardous Walking	(18)	(38)

Follow-Up to Management's Response to Finding No. 7 (Ref. 57):

In his written response, the Superintendent stated that "EDULOG is the only mapping/routing software approved and utilized in the District to determine mileage, bus routes, and walk paths." In addition, the Superintendent indicated that the software "uses a programmed algorithm to identify the shortest distance from a student's address to school and thereby determines the student's ineligibility or eligibility for State transportation funding." The Superintendent further stated that "if a properly designated hazardous walking condition exists within the shortest walk path identified by EDULOG, and the students are subject to the hazard due to using the shortest walk path, then the students are reported in the Hazardous Walking ridership category."

(Follow-Up Continues on Next page)

Findings	Students Transported Proposed Net Adjustments

We are not questioning the facts as stated by the Superintendent; however, in our testing and plotting the students' addresses and that of the assigned school, we determined that there appeared to be other reasonable walk paths that the students could utilize that were only .02 to .05 miles longer than the route noted by EDULOG, would not require the students to cross the designated hazard, and would only require the students to travel .92 to 1.04 total miles to school. We noted that, in some cases, the EDULOG-established walk path led the student away from the school, causing the student to cross the hazard, only to cross back within the hazardous boundary to get to school. Accordingly, the Finding stands as presented.

8. [Ref. 58] Four students in our test were incorrectly reported in the Teenage Parents and Infants ridership category. District records did not demonstrate that the parents of these students were enrolled in the Teenage Parent Program during the reported survey periods. We determined that two of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2014 Survey		
90 Days in Term		
Teenage Parents and Infants	(3)	
All Other FEFP Eligible Students	2	
February 2015 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	(2)

9. [Ref. 59] The ridership of two students in our test who were transported on city buses was not supported by a properly signed and dated bus pass that was issued and valid during the reporting survey period. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:

June 2015 Survey		
17 Days in Term		
All Other FEFP Eligible Students	(2)	(2)

10. [Ref. 60] Four students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' *Individual Educational Plans* (*IEPs*) did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

Findings		Students Transported Proposed Net Adjustments
October 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
June 2015 Survey		
10 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	0

11. [Ref. 62] The *IEPs* for three students in our test did not document the need for Extended School Year (ESY) transportation services. Two of the *IEPs* did not recommend ESY services and the *IEP* for the other student, which did indicate ESY services, was not signed by the participants. Consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

July 2014 Survey		
7 Days in Term		
All Other FEFP Eligible Students	(3)	(3)
Proposed Net Adjustment		**(146)**

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Hillsborough County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and number of days in term are accurately reported; (2) the *Individual Educational Plans* (*IEPs*) of students reported in the summer reporting survey periods authorize Extended School Year services and transportation as a related service; (3) only those students transported to or from programs and locations that are eligible for State transportation funding are reported; (4) students are reported in the correct ridership categories and appropriate documentation is retained to support that reporting; (5) only those students who are in membership and are documented as having been transported at least one time during the reporting survey period are reported for State transportation funding; (6) only eligible students who need to cross a specific hazardous walking locations are reported in the Hazardous Walking ridership category; (7) students reported in the Teenage Parents and Infants ridership category are limited to those whose parents are enrolled in the Teenage Parent Program; (8) appropriate documentation is retained to support the reporting of students on city buses; (9) students reported in the Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted ridership category are clearly and appropriately documented as meeting at least one of the five criteria for such classification as noted on the students' *IEPs*; and (10) only students in an Exceptional Student Education or Department of Juvenile Justice Program are reported in summer reporting survey periods.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*
Student Transportation General Instructions 2014-15

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Hillsborough County

For the fiscal year ended June 30, 2015, the District received $33.4 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reporting by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2014	340	1,485
October 2014	944	75,750
February 2015	954	75,098
June 2015	287	1,414
Total	2,525	153,747

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rule, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

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

Hillsborough County
PUBLIC SCHOOLS
Excellence in Education

Superintendent of Schools
Jeff Eakins

Chief of Staff
Alberto Vázquez Matos, Ed.D.

Deputy Superintendent
Van Ayres

Chief of Schools
Harrison Peters

Chief Business Officer
Gretchen Saunders

November 1, 2016

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

RE: Response to the preliminary and tentative report on the examination of the Florida Education Finance Program (FEFP) Full Time Equivalent (FTE) Students and Student Transportation, as reported by Hillsborough County for the fiscal year ended June 30, 2015.

Dear Ms. Norman:

We understand that the above referenced examination indicates that the Hillsborough County School Board (District) complied, in all material respects, with State requirements relating to the reporting of full-time equivalent (FTE) student enrollment and student transportation under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015, except for the noncompliance involving students reported in English for Speakers of Other Languages (ESOL).

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

1.) **Transportation Finding 5 (Ref. 55)**
We assert that the 82 students identified in this finding met all eligibility requirements and were correctly reported for State transportation funding. All of the students were in membership during survey week, all were in attendance and transported on a bus for the purpose of returning home after attending a regular school day (and the extended learning program), and all lived two or more miles from school. We believe that the directive in the 2014-2015 Student Transportation General Instructions, referring to students riding home from school on bus routes serving only students attending after-school activities not being reported for funding, refers to students attending extra-curricular after-school activities. It is not reasonable to negate a student's eligibility for State transportation funding because they attended the extended learning program following the regular school day, based on their need for remedial education services, and to do so they needed transportation services. These students were not attending after-school activities; they were attending extended school day activities.

2.) **Transportation Finding 7 (Ref. 57)**
EDULOG is the only mapping/routing software approved and utilized in our District to determine mileage, bus routes, and walk paths. It uses a programmed algorithm to identify the shortest distance from a student's address to school and thereby determines the student's ineligibility or eligibility for State transportation funding. We do not use multiple mapping programs in order to seek the most favorable outcome for our District. EDULOG is utilized 100% of the time. If a properly designated hazardous walking condition exists within the shortest walk path identified by EDULOG, and the students are subjected to the hazard due to using the shortest walk path, then the students are reported in the Hazardous Walking ridership category. We contend that the 38 students identified in this finding were eligible and correctly reported in the Hazardous Walking ridership category.

Raymond O. Shelton School Administrative Center • 901 East Kennedy Blvd. • Tampa, FL 33602 • Website: www.sdhc.k12.fl.us
School District Main Office: 813-272-4000 • P.O. Box 3408 • Tampa, FL 33601-3408

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

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

Findings - 2, 3, 4, 5, 7, 9, 10, 13, 17, 18, 19, 22, 23, 24, 25, 30, 31, 32, 35, 36, 48, 49, 50, 52, 53, 67, 72, 73, 74, 77, 79, 80, 81, 82, 83

- Our District English Language Learner (ELL) Programmatic Handbook will be reconfigured by grade level. It will contain flowcharts, narratives, and samples of accurately completed programmatic and compliance paperwork. The Handbook will be distributed to ELL personnel districtwide. Administrators and Data Processors will have access to this resource via intra-net.
- Trainings for ELL staff will be enhanced with a focus on obtaining accurate Date Entered United States School (DEUSS) student data; timely parental notification of students' ESOL placement; appropriate placement and placement documentation of ELL students assessed as English language proficient; and acceptable ELL Committee placement recommendations.
- A report currently used in our District will be modified to identify students requiring Extensions of Instruction, who are beyond 3 years from their DEUSS, with an alert to ensure they are assessed within 30 school days prior to the students' DEUSS anniversary.
- District ELL staff will meet with each school site at least four times per year to review the accuracy of reported ELL data and supporting documentation.

2.) **Alternately Assigned Schedules (ESE Hospital Homebound)**

Finding – 1, 58, 64

- A new report will be created identifying all students alternately assigned (co-enrolled) between a school site and the Hospital Homebound Program. Hospital Homebound and school personnel will utilize the new report and work cooperatively to ensure the accurate reporting of each student's regularly followed schedule, as authorized by the student's Individual Education Plan (IEP).

3.) **Exceptional Student Education (ESE) and Hospital Homebound Programs**

Findings – 16, 29, 34, 41, 42, 44, 45, 60, 65, 66, 68, 70

- ESE staff will provide amplified training focusing on the appropriate and timely completion of Individual Education Plans (IEPs); documentation of required participants at IEP meetings; and correctly reporting ESE students in accordance with their IEPs and Matrix of Service forms.
- Continue to monitor ESE compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at district and school levels.
- Hospital Homebound Instructors' Logs will be revised to clearly document the student, instructor, course number, section number, and dates and times of instruction.

4.) **Attendance**

Findings – 8, 15, 33, 34, 43, 47, 55, 56, 57, 59, 60, 62, 63

- Training for secondary attendance clerks will be mandatory (previously optional).
- Enhanced attendance training will emphasize the requirement of taking period by period attendance at the secondary level (including ESE centers). There will also be a focus on the process and reports used to prompt teachers to take attendance and document compliance.
- Compliance with attendance recordkeeping procedures, particularly period by period attendance, will be verified during the FTE verification process.

5.) **Virtual Instruction Programs**

Findings – 85, 86, 87, 88, 90

- Additional care will be taken to verify the eligibility of students prior to their placement in Virtual Instruction Programs.

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

Findings - 6, 14, 20, 26, 27, 28, 37, 38, 39, 40

- Annual training will emphasize the procedures required to ensure that OJT students are reported in accordance with their time cards; that time cards are accurately completed, signed, and retained in an accessible file; and that job search activities are appropriately documented for unemployed students. An OJT Handbook will be provided to all OJT teachers covering the above procedures and required documentation. Additional support will be provided to sites that demonstrate the need.

7.) **Certification**

Findings – 11, 12, 21, 46, 51, 54, 61, 69, 71, 75, 76, 78, 84, 85, 86, 89

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

8.) **Transportation**

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

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

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

We appreciate the audit of our procedures and accuracy regarding Florida Education Finance Program Full Time Equivalent student and student transportation reporting. The report is generally accepted as written. Additionally, we reserve the right to appeal the final audit report, as we deem appropriate.

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

Sincerely,

Jeff Eakins
Superintendent

FACE

FLORIDA AUTISM CENTER OF EXCELLENCE

where hope leads to success

October 26, 2016

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

Dear Ms. Norman,

This letter is in response to the preliminary and tentative report on the examination of the Florida Education Finance Program (FEFP) Full Time Equivalent (FTE) Students and Student Transportation, as reported by Hillsborough County for the fiscal year ended June 30, 2015, of which the Florida Autism Center of Excellence (FACE) Charter School is a Component.

We agree with findings 70 (Ref. 663901) and 71 (Ref. 663971).
We will take care to ensure that our students are reported in accordance with an appropriately completed Matrix of Services form and Individual Education Plan (IEP) We will also be more diligent in making sure that all out-of-field teacher assignment are timely approved by the FACE Board

We disagree with finding 71 (Ref.663970). The teacher identified in this finding was hired and signed an agreement to earn for the Autism Spectrum Disorder (ASD) Endorsement on 2/26/13. Our Board approved the hiring and out-of-field assignment of this teacher. However, it was determined by your auditors that it was not a legal quorum. The teacher completed all of the required course work for the ASD endorsement by 12/13/13. She submitted her transcripts from St. Petersburg College on 4/23/14. She applied for the ASD endorsement on 1/8/15 and it was added to her certificate on 1/16/15. In Hillsborough County, at that time, teachers were considered in-field after completing all required course work/subject area exam for their out-of-field assignment. As such, this teacher was considered in-field as of 12/13/13 and was not teaching out-of-field during the 2014-2015 school year.

Respectfully,

Ann Russell, M.Ed.
Principal

6310 E. Sligh Ave., Tampa, FL 33617 ph 813-985-FACE (3223) fax 813-985-3199 www.faceprogram.org