

**PINELLAS COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2012



## BOARD MEMBERS AND SUPERINTENDENTS

Pinellas County District School Board members and the Superintendents of Schools who served during the 2011-12 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Janet R. Clark	1
Terry B. Krassner	2
Peggy L. O'Shea	3
Robin L. Wikle, Vice Chair to 11-21-11; Chair from 11-22-11	4
Carol J. Cook, Chair to 11-21-11; Vice-Chair from 11-22-11	5
Linda S. Lerner	6
Lewis Williams to 12-03-11, Deceased	7
Glenton Gilzean, Jr., from 1-30-12	7

Dr. Julie M. Janssen  
Superintendent to 9-2-11

Dr. John A. Stewart  
Interim Superintendent from 9-3-11 to 11-27-11  
Superintendent from 11-28-11

The examination team leader was Mary Anne Pekkala, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 414-9941.

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

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2012

<b>CELLA</b>	Comprehensive English Language Learning Assessment
<b>CTE</b>	Career and Technical Education
<b>ELL</b>	English Language Learner
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>FAC</b>	Florida Administrative Code
<b>FES</b>	Fluent English Speaker
<b>FS</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>OJT</b>	On-the-Job Training
<b>PK</b>	Prekindergarten

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2012

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## EXECUTIVE SUMMARY

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### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Pinellas County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012:

- Ninety-eight of the 402 students in our ESOL sample, 56 of the 422 students in our ESE Support Levels 4 and 5 sample, and 17 of the 168 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Sixty-four of the 629 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 88 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 13.0019 but has a potential impact on the District's weighted FTE of a negative 108.3384. Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of a negative 13 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Pinellas County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$376,933 (negative 108.3384 times \$3,479.22).

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

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

## SCHOOL DISTRICT OF PINELLAS COUNTY

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 159 schools serving prekindergarten through twelfth grade students, reported 102,602.72 unweighted FTE for those students, and received approximately \$148.7 million in State funding through FEFP.

## FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

### Full-Time Equivalent (FTE) Students

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

### Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$12.7 million for student transportation as part of the State funding through FEFP.



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

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

We have examined management's assertion, included in its representation letter dated August 24, 2012, that the Pinellas County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## COMPLIANCE

Our examination procedures disclosed the following material noncompliance: 98 of the 402 students in our ESOL sample,<sup>1</sup> 56 of the 422 students in our ESE Support Levels 4 and 5 sample,<sup>2</sup> and 17 of the 168 students in our Career Education 9-12 (OJT) sample<sup>3</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

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

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<sup>1</sup>For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 11, 12, 13, 14, 22, 23, 24, 26, 27, 31, 32, 33, 36, 37, 38, 39, 41, 49, 50, 55, 59, 60, 63, 64, 66, 69, 70, 71, 72, 73, 78, and 88.

<sup>2</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 4, 5, 6, 7, 15, 17, 28, 29, 34, 40, 42, 43, 44, 47, 51, 52, 53, 57, 68, 74, 77, 80, 81, 82, 83, 84, 85, 86, and 87.

<sup>3</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 9, 10, 48, and 65.

## INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>4</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>4</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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

Respectfully submitted,



David W. Martin, CPA  
May 22, 2013

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<sup>4</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

**SCHEDULE A**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

**REPORTED FTE**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 102,602.72 unweighted FTE at 159 schools to the Department of Education for the fiscal year ended June 30, 2012.

**SCHOOLS AND STUDENTS**

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (159) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (24,134) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		Proposed <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	150	21	17,889	234	1	76,527.2600	174.9532	106.7586
Basic with ESE Services	158	25	3,186	180	6	18,612.5000	144.5543	15.7954
ESOL	122	19	1,837	402	98	3,445.9400	332.4303	(101.3567)
ESE Support Levels 4 and 5	69	17	923	422	56	913.1500	320.0681	(31.7768)
Career Education 9-12	23	5	<u>299</u>	<u>168</u>	<u>17</u>	<u>3,103.8700</u>	<u>28.6087</u>	<u>(2.4224)</u>
All Programs	159	25	<u>24,134</u>	<u>1,406</u>	<u>178</u>	<u>102,602.7200</u>	<u>1,000.6146</u>	<u>(13.0019)</u>

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

**SCHEDULE A (Continued)**

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
For the Fiscal Year Ended June 30, 2012

**TEACHERS**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,033) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. From the population of teachers, we sampled 310 and found exceptions for 25 of those teachers.

**PROPOSED ADJUSTMENTS**

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

Section 2 of the General Appropriations Act for the 2011-12 fiscal year (Chapter 2011-69, Laws of Florida) established the cost factors for that fiscal year as shown on SCHEDULE B. Generally, the cost factors are greater than or equal to 1.000, with Basic education cost factors being the lowest. However, for the 2011-12 fiscal year, the cost factor for Career Education 9-12 was 0.999. Chapter 2012-133, Laws of Florida, in part, amended Section 1011.62(13)(b), Florida Statutes, to add language providing that, beginning with the 2011-12 fiscal year, an audit adjustment may not result in the reclassification of special program FTE to basic program FTE if the special program cost factor is less than the basic program cost factor. Accordingly, for instances of noncompliance involving teachers not being properly certified and teaching Career Education 9-12 students out of field or parents of the students not being notified of the teachers' out-of-field status, we have presented disclosure Findings with no proposed adjustments. (See SCHEDULE D, Finding No. 76.)

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

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

## SCHEDULE B

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	54.7831	1.102	60.3710
102 Basic 4-8	40.0674	1.000	40.0674
103 Basic 9-12	11.9081	1.019	12.1344
111 Grades K-3 with ESE Services	11.5800	1.102	12.7612
112 Grades 4-8 with ESE Services	3.0828	1.000	3.0828
113 Grades 9-12 with ESE Services	1.1326	1.019	1.1541
130 ESOL	(101.3567)	1.161	(117.6751)
254 ESE Support Level 4	(28.3756)	3.550	(100.7334)
255 ESE Support Level 5	(3.4012)	5.022	(17.0808)
300 Career Education 9-12	(2.4224)	.999	(2.4200)
Total	<u>(13.0019)</u>		<u>(108.3384)</u>

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

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

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

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

## SCHEDULE C

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0371</u>	<u>#0681</u>	<u>#0751</u>	
101 Basic K-3	1.8440	.....	.....	1.8440
102 Basic 4-8	3.1831	.....	.....	3.1831
103 Basic 9-12	.....	.....	6.6850	6.6850
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.....	1.5000	.....	1.5000
113 Grades 9-12 with ESE Services	.....	1.0000	.....	1.0000
130 ESOL	(5.0271)	.....	(6.6850)	(11.7121)
254 ESE Support Level 4	.....	(3.5235)	.....	(3.5235)
255 ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300 Career Education 9-12	.....	.....	(.6007)	(.6007)
Total	<u>.0000</u>	<u>(1.5235)</u>	<u>(.6007)</u>	<u>(2.1242)</u>

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

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

**SCHEDULE C (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0981</u>	<u>#1071</u>	<u>#1131</u>	<u>#1261</u>	
101	1.8440	.....	6.3226	7.2816	4.3665	19.8147
102	3.1831	6.0242	.4518	5.5778	.9036	16.1405
103	6.6850	1.4633	.....	.....	.....	8.1483
111	.5000	.....	.....	.....	2.5000	3.0000
112	1.5000	.5000	.....	.....	1.5000	3.5000
113	1.0000	.5000	.....	.....	.....	1.5000
130	(11.7121)	.....	(6.7744)	(12.8594)	(5.2701)	(36.6160)
254	(3.5235)	(8.5609)	.....	.....	(3.5000)	(15.5844)
255	(1.0000)	.....	.....	.....	(.5000)	(1.5000)
300	<u>(.6007)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.6007)</u>
Total	<u>(2.1242)</u>	<u>(.0734)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.1976)</u>

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

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

**SCHEDULE C (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1341</u>	<u>#1361</u>	<u>#1811</u>	<u>#2301</u>	
101	19.8147	2.2707	1.2068	3.6598	4.6439	31.5959
102	16.1405	.9270	.9306	4.6093	6.6251	29.2325
103	8.1483	.....	.....	.....	.....	8.1483
111	3.0000	.....	3.0000	.5000	3.5000	10.0000
112	3.5000	.....	.....	.....	.....	3.5000
113	1.5000	.....	.....	.....	.....	1.5000
130	(36.6160)	(3.1977)	(2.1374)	(7.7691)	(11.2690)	(60.9892)
254	(15.5844)	.....	(2.5000)	(.5000)	(3.5000)	(22.0844)
255	(1.5000)	.....	(.5000)	(.5000)	.....	(2.5000)
300	<u>(.6007)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.6007)</u>
Total	<u>(2.1976)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.1976)</u>

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

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

## SCHEDULE C (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#2581</u>	<u>#2641</u>	<u>#3231</u>	<u>#3391</u>	
101	31.5959	.....	.....	.....	5.4939	37.0898
102	29.2325	.....	.....	.7712	4.2345	34.2382
103	8.1483	.....	2.6711	.....	.....	10.8194
111	10.0000	.....	.....	.....	.....	10.0000
112	3.5000	.5000	.....	.5000	.....	4.5000
113	1.5000	.....	.....	2.0000	.....	3.5000
130	(60.9892)	.....	(2.6711)	.....	(9.7284)	(73.3887)
254	(22.0844)	(.5000)	.....	(3.7712)	.....	(26.3556)
255	(2.5000)	.....	.....	.5000	.....	(2.0000)
300	(.6007)	.....	(.9074)	.....	.....	(1.5081)
Total	<u>(2.1976)</u>	<u>.0000</u>	<u>(.9074)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.1050)</u>

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

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

## SCHEDULE C (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#3421</u>	<u>#3751</u>	<u>#3921</u>	<u>#4121</u>	
101	37.0898	.....	1.3506	.....	9.8281	48.2685
102	34.2382	.....	.8306	.....	.9236	35.9924
103	10.8194	(.8138)	.....	.2582	.....	10.2638
111	10.0000	.....	.....	.....	.....	10.0000
112	4.5000	.....	.....	.....	.....	4.5000
113	3.5000	.....	.....	(.5000)	.....	3.0000
130	(73.3887)	(.5764)	(2.1812)	(1.7582)	(10.7517)	(88.6562)
254	(26.3556)	.....	.....	.....	.....	(26.3556)
255	(2.0000)	(.4666)	.....	.....	.....	(2.4666)
300	(1.5081)	(.0764)	.....	(.8379)	.....	(2.4224)
Total	<u>(3.1050)</u>	<u>(1.9332)</u>	<u>.0000</u>	<u>(2.8379)</u>	<u>.0000</u>	<u>(7.8761)</u>

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

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

**SCHEDULE C (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#4591</u>	<u>#4701</u>	<u>#6181</u>	<u>#7081</u>	
101	48.2685	3.6804	2.8342	.....	.....	54.7831
102	35.9924	1.8308	2.7108	.....	(.4666)	40.0674
103	10.2638	.....	.....	.6943	.....	10.9581
111	10.0000	.5000	1.0000	.....	.0800	11.5800
112	4.5000	.....	.....	.....	(1.4172)	3.0828
113	3.0000	.....	.....	.5000	(2.3674)	1.1326
130	(88.6562)	(5.5112)	(5.5450)	(.6943)	.....	(100.4067)
254	(26.3556)	(.5000)	(1.0000)	(.5000)	(.0200)	(28.3756)
255	(2.4666)	.....	.....	.....	(.9346)	(3.4012)
300	<u>(2.4224)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.4224)</u>
Total	<u>(7.8761)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.1258)</u>	<u>(13.0019)</u>

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

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

**SCHEDULE C (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments<sup>1</sup></u>		
	<u>Brought Forward</u>	<u>#7731</u>	<u>Total</u>
101 Basic K-3	54.7831	.....	54.7831
102 Basic 4-8	40.0674	.....	40.0674
103 Basic 9-12	10.9581	.9500	11.9081
111 Grades K-3 with ESE Services	11.5800	.....	11.5800
112 Grades 4-8 with ESE Services	3.0828	.....	3.0828
113 Grades 9-12 with ESE Services	1.1326	.....	1.1326
130 ESOL	(100.4067)	(.9500)	(101.3567)
254 ESE Support Level 4	(28.3756)	.....	(28.3756)
255 ESE Support Level 5	(3.4012)	.....	(3.4012)
300 Career Education 9-12	<u>(2.4224)</u>	<u>.....</u>	<u>(2.4224)</u>
Total	<u>(13.0019)</u>	<u>.0000</u>	<u>(13.0019)</u>

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

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

**SCHEDULE D**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**OVERVIEW**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 47.

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

*Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**Belleair Elementary School (#0371)**

1. [Ref. 37101] ELL Committees were not convened to consider five students’ extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	1.8440	
102 Basic 4-8	2.7312	
130 ESOL	<u>(4.5752)</u>	.0000

*Please see pages 45 and 46 for our Follow-Up to Management’s Response to Finding No. 1.*

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<b><u>Belleair Elementary School (#0371)</u></b> (Continued)		
2. [Ref. 37102] <u>An ELL Committee for one student did not consider current assessment data prior to recommending the student's extended ESOL placement for a fourth year. We propose the following adjustment:</u>		
102 Basic 4-8	.4519	
130 ESOL	(.4519)	.0000
		.0000
<b><u>Paul B. Stephens ESE Center (#0681)</u></b>		
3. [Ref. 68101] <u>One ESE student was absent from school during the entire 11-day windows of the reporting surveys and should not have been included with the surveys' results. We propose the following adjustment:</u>		
254 ESE Support Level 4	(.9800)	(.9800)
4. [Ref. 68102] <u>There was no evidence that the Matrix of Services forms for two ESE students were reviewed when the students' annual IEPs were written. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000
5. [Ref. 68103] <u>The course schedule for one ESE student was incorrectly reported for the student's on-campus instruction. The student was reported as attending five days of such instruction (.9835 FTE); however, the student was scheduled for and attended only two days per week (.4400 FTE). We propose the following adjustment:</u>		
254 ESE Support Level 4	(.5435)	(.5435)

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Paul B. Stephens ESE Center (#0681)** (Continued)

6. [Ref. 68104] The Matrix of Services form for one ESE student was prepared on February 22, 2011; however, the IEP that was valid during the reporting survey was not prepared until March 2, 2011. As a result, the Matrix of Services form was not prepared timely to that IEP and did not evidence a review to ensure that the Matrix of Services form was still applicable. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

7. [Ref. 68105] Three ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000
		<u>(1.5235)</u>

**Countryside High School (#0751)**

8. [Ref. 75101] Our general review of the School's list of ineligible students disclosed that one Career Education course was inadvertently funded for two students. We noted that the students were not in attendance during the October 2011 survey. We propose the following adjustment:

300 Career Education 9-12	<u>(.1534)</u>	(.1534)
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*The accompanying notes are an integral part of this schedule.*

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<b><u>Countryside High School (#0751)</u></b> (Continued)		
9. [Ref. 75102] <u>Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:</u>		
300 Career Education 9-12	(.0597)	(.0597)
10. [Ref. 75103] <u>The timecards for six Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	(.3876)	(.3876)
11. [Ref. 75104] <u>The ELL Student Plan for one student was not prepared until February 21, 2012, which was after the February 2012 survey. We also noted that the ELL Student Plan was incomplete as it did not identify any of the courses that were to employ ESOL strategies. We propose the following adjustment:</u>		
103 Basic 9-12	.4685	
130 ESOL	(.4685)	.0000
12. [Ref. 75105] <u>ELL Committees were not convened to consider five students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:</u>		
103 Basic 9-12	3.8877	
130 ESOL	(3.8877)	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 12.*

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Countryside High School (#0751)** (Continued)

13. [Ref. 75106] ELL Committees were not convened and the students' files did not contain current assessment data to consider three students' extended ESOL placements for a fifth or sixth year. We also noted that the ELL Student Plan for one of the students in the February 2012 survey was incomplete as it did not indicate any of the courses in the student's course schedule that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	1.5452	
130 ESOL	<u>(1.5452)</u>	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 13.*

14. [Ref. 75107] An ELL Committee was not convened and the student's file did not contain current assessment data to consider one student's extended ESOL placement for a fourth year. An ELL Committee was subsequently convened on January 5, 2012; however, there was no documentation supporting the ELL Committee's recommendation for extended ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7836	
130 ESOL	<u>(.7836)</u>	.0000
		<u>(.6007)</u>

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 14.*

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<b><u>Hamilton Disston School (#0981)</u></b>		
15. [Ref. 98101] <u>One ESE student was not enrolled in the District during the October 2011 survey and should not have been included with the survey's results. We propose the following adjustment:</u>		
254 ESE Support Level 4	(.5000)	(.5000)
16. [Ref. 98102] <u>The schedule for one ESE student was incorrectly coded as nonfundable for six of the seven courses in the student's schedule. We also noted that the student had a valid IEP from the Lee County School District and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:</u>		
103 Basic 9-12	(.0734)	
113 Grades 9-12 with ESE Services	.5000	.4266
17. [Ref. 98103] <u>There was no evidence that the <i>Matrix of Services</i> form for one ESE student was reviewed when the student's annual IEP was written. We propose the following adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
18. [Ref. 98170/74] <u>Two teachers were not properly certified to teach Middle Grades English (Ref. 98174) or Middle Grades Math, Science, and Social Studies (Ref. 98170) and were either not approved to teach out of field (Ref. 98174) or not approved to teach out of field until January 10, 2012, which was after the October 2011 survey (Ref. 98170). We also noted that the parents of the students were not notified of the teachers' out-of-field status in their respective subject areas until February 10, 2012, which was after the October 2011 survey. We propose the following adjustments:</u>		

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Hamilton Disston School (#0981)</u></b> (Continued)		
<u>Ref. 98170</u>		
102 Basic 4-8	1.3346	
254 ESE Support Level 4	<u>(1.3346)</u>	.0000
 <u>Ref. 98174</u>		
102 Basic 4-8	.9926	
254 ESE Support Level 4	<u>(.9926)</u>	.0000

19. [Ref. 98171] One teacher was not properly certified to teach Reading or Middle Grades English and Social Studies and was only approved by the School Board to teach Reading out of field. We also noted that the parents of the students were only notified of the teacher’s out-of-field status in Reading and that notification did not occur until February 10, 2012, which was after the October 2011 survey. We further noted that the teacher did not earn at least six semester hours of college credits or its equivalent within one calendar year of the out-of-field appointments. We propose the following adjustment:

102 Basic 4-8	.8664	
254 ESE Support Level 4	<u>(.8664)</u>	.0000

20. [Ref. 98172/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in ESE but taught courses that required certification in Reading (Ref. 98173) or Reading and Middle Grades Math, Science, Social Studies, and English (Ref. 98172). We also noted that the parents of the students were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 98172</u>		
102 Basic 4-8	1.7218	
254 ESE Support Level 4	<u>(1.7218)</u>	.0000

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<b><u>Hamilton Disston School (#0981)</u></b> (Continued)		
<u>Ref. 98173</u>		
103 Basic 9-12	1.5367	
254 ESE Support Level 4	<u>(1.5367)</u>	.0000
21. [Ref. 98175] <u>One teacher was not properly certified to teach Middle Grades English, Math, Science, and Social Studies and was only approved by the School Board to teach Middle Grades English out of field. 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:</u>		
102 Basic 4-8	1.1088	
254 ESE Support Level 4	<u>(1.1088)</u>	<u>.0000</u>
		<u>(.0734)</u>
<b><u>Dunedin Elementary School (#1071)</u></b>		
22. [Ref. 107101] <u>ELL Committees were not convened to consider seven students' extended ESOL placements for a fourth year. We propose the following adjustment:</u>		
101 Basic K-3	6.3226	
130 ESOL	<u>(6.3226)</u>	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 22.*

23. [Ref. 107102] An ELL Committee for one student did not consider current assessment data prior to recommending the student's extended ESOL placement for a fifth year. We propose the following adjustment:

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Dunedin Elementary School (#1071)</u></b> (Continued)	
102 Basic 4-8	.4518
130 ESOL	(.4518)
	<u>.0000</u>
	<u>.0000</u>

**Eisenhower Elementary School (#1131)**

24. [Ref. 113101] ELL Committees were not convened to consider 13 students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the file for one student did not contain evidence that the parents were notified of the student's reentry into the ESOL Program after a two-year absence. We propose the following adjustment:

101 Basic K-3	7.2816	
102 Basic 4-8	4.5510	
130 ESOL	(11.8326)	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 24.*

25. [Ref. 113170] One teacher taught Language Arts to classes that included ELL students and was approved to teach such students out of field; however, the teacher had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.0268	
130 ESOL	(1.0268)	<u>.0000</u>
		<u>.0000</u>

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings****John M. Sexton Elementary School (#1261)**

26. [Ref. 126101] ELL Committees were not convened to consider four students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	2.2510	
102 Basic 4-8	.9036	
130 ESOL	<u>(3.1546)</u>	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 26.*

27. [Ref. 126102] The English language proficiency assessment for one student was not given until November 30, 2011, which was not within 20 days from the student's date of enrollment on August 22, 2011. We also noted that the assessment results indicated that the student was FES. Additionally, the *ELL Student Plan* did not indicate an ESOL placement date and the student's file did not contain evidence that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4502	
130 ESOL	<u>(.4502)</u>	.0000

28. [Ref. 126103] There was no evidence that the *Matrix of Services* forms for five ESE students were reviewed when the students' annual IEPs were written. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**John M. Sexton Elementary School (#1261)** (Continued)

29. [Ref. 126104] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

30. [Ref. 126170/71] Two teachers taught Language Arts to classes that included ELL students and were approved by the School Board to teach such students out of field but earned only 60 of the 300 (Ref. 126170) or 120 of the 180 (Ref. 126171) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 126170</u>		
101 Basic K-3	1.0619	
130 ESOL	(1.0619)	.0000
<u>Ref. 126171</u>		
101 Basic K-3	.6034	
130 ESOL	(.6034)	.0000
		<u>.0000</u>

**Frontier Elementary School (#1341)**

31. [Ref. 134101] ELL Committees were not convened to consider three students' extended ESOL placements for a fourth year. We propose the following adjustment:

101 Basic K-3	1.8072	
102 Basic 4-8	.9270	
130 ESOL	(2.7342)	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 31.*

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2012

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Frontier Elementary School (#1341)** (Continued)

32. [Ref. 134102] The English language proficiency assessment for one student was not given until November 2, 2011, which was not within 20 days from the student's date of enrollment on August 22, 2011. We also noted that the assessment results indicated that the student was FES. Additionally, the *ELL Student Plan* did not indicate an ESOL placement date and the student's file did not contain evidence that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4635	
130 ESOL	<u>(.4635)</u>	<u>.0000</u>
		<u>.0000</u>

**Fuguitt Elementary School (#1361)**

33. [Ref. 136101] An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	.9306	
130 ESOL	<u>(.9306)</u>	<u>.0000</u>

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 33.*

34. [Ref. 136102] There was no evidence that the *Matrix of Services* forms for four ESE students were reviewed when the students' annual IEPs were written. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.0000	
254 ESE Support Level 4	<u>(2.5000)</u>	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Fuguitt Elementary School (#1361)** (Continued)

35. [Ref. 136170] One teacher taught Language Arts to classes that included ELL students and was approved by the School Board to teach such students out of field but earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.2068	
130 ESOL	<u>(1.2068)</u>	<u>.0000</u>
		<u>.0000</u>

**High Point Elementary School (#1811)**

36. [Ref. 181101] ELL Committees were not convened to consider seven students’ extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	2.2592	
102 Basic 4-8	3.6371	
130 ESOL	<u>(5.8963)</u>	<u>.0000</u>

*Please see pages 45 and 46 for our Follow-Up to Management’s Response to Finding No. 36.*

37. [Ref. 181102] The file for one ELL student was missing and could not be located. We propose the following adjustment:

101 Basic K-3	.9006	
130 ESOL	<u>(.9006)</u>	<u>.0000</u>

38. [Ref. 181103] The file for one ELL student did not contain an ELL Student Plan. Consequently, the student’s ESOL placement was not adequately supported. We propose the following adjustment:

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b>High Point Elementary School (#1811) (Continued)</b>	
102 Basic 4-8	.4722
130 ESOL	(.4722)
	.0000
39. [Ref. 181105] <u>The parents of one ELL student were not notified of their child's ESOL placement. We propose the following adjustment:</u>	
102 Basic 4-8	.5000
130 ESOL	(.5000)
	.0000
40. [Ref. 181106] <u>There was no evidence that the Matrix of Services forms for two ESE students were reviewed when the students' annual IEPs were written. We also noted the signature page for one student's IEP was missing and could not be located. We propose the following adjustment:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	(.5000)
	.0000
	<u>.0000</u>
<b>McMullen-Booth Elementary School (#2301)</b>	
41. [Ref. 230101] <u>ELL Committees were not convened to consider six students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:</u>	
101 Basic K-3	2.7108
102 Basic 4-8	2.7643
130 ESOL	(5.4751)
	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 41.*

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>McMullen-Booth Elementary School (#2301)</b> (Continued)		
42. [Ref. 230102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
43. [Ref. 230103] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000
44. [Ref. 230104] <u>The file for one ESE student contained an IEP that had been amended to reflect the addition of Occupational Therapy and Physical Therapy services and other related services; however, a new Matrix of Services form was not prepared to reflect these changes in services. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
45. [Ref. 230170] <u>One teacher was not properly certified to teach Primary Language Arts to ELL students but was approved by the School Board to teach such students out of field. However, the teacher had earned only 258 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>		
102 Basic 4-8	3.8608	
130 ESOL	<u>(3.8608)</u>	.0000

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings****McMullen-Booth Elementary School (#2301)** (Continued)

46. [Ref. 230171] One teacher was not properly certified to teach ELL students but was approved by the School Board to teach such students out of field; however, the parents of the ELL students were not notified of the teacher's out-of-field status until February 3, 2012, which was after the October 2011 survey. We also noted that the teacher taught Basic subject area courses to ELL students but had not earned the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.9331	
130 ESOL	(1.9331)	<u>.0000</u>
		<u>.0000</u>

**Nina Harris ESE Center (#2581)**

47. [Ref. 258101] The file for one ESE student in the February 2012 survey contained a *Matrix of Services* form that was not reviewed and updated when the student's annual IEP was written. We propose the following adjustment:

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

**Northeast High School (#2641)**

48. [Ref. 264101] The timecards for four Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.9074)	(.9074)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Northeast High School (#2641)** (Continued)

49. [Ref. 264102] The parents of two ELL students were not notified of their children’s ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.5528	
130 ESOL	(1.5528)	.0000

50. [Ref. 264103] ELL Committees were not convened to consider two students’ extended ESOL placements for a fourth year. We also noted that the ELL Student Plan for one of the students was incomplete as it did not document all of the courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	1.1183	
130 ESOL	(1.1183)	.0000
		(.9074)

*Please see pages 45 and 46 for our Follow-Up to Management’s Response to Finding No. 50.*

**Richard L. Sanders School (#3231)**

51. [Ref. 323101] Two ESE students were not reported in accordance with their Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	.5000	.0000

52. [Ref. 323102] There was no evidence that the Matrix of Services forms for two ESE students were reviewed when the students’ annual IEPs were written. We propose the following adjustment:

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>
<b><u>Richard L. Sanders School (#3231)</u></b> (Continued)	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	<u>(1.5000)</u>
	.0000
<p>53. [Ref. 323103] <u>The file for one ESE student did not contain a <i>Matrix of Services</i> form to support the student's reporting in Program No. 254 (ESE Support Level 4). We noted that a subsequent <i>Matrix of Services</i> form was completed on October 25, 2011, that supported the student's reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:</u></p>	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
<p>54. [Ref. 323170] <u>One teacher was not properly certified to teach a Health course but had been approved in a prior year by the School Board to teach this course out of field; however, the teacher had not earned at least six semester hours of college credits or its equivalent within one calendar year of the out-of-field appointment. We also noted that the parents of the students were not notified of the teacher's out-of-field status until February 16, 2012, which was after the October 2011 survey. We propose the following adjustment:</u></p>	
102 Basic 4-8	.7712
254 ESE Support Level 4	<u>(.7712)</u>
	.0000
	<u>.0000</u>
<b><u>Pinellas Park Elementary School (#3391)</u></b>	
<p>55. [Ref. 339101] <u>ELL Committees were not convened to consider five students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:</u></p>	

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Pinellas Park Elementary School (#3391)</u></b> (Continued)		
101 Basic K-3	.9038	
102 Basic 4-8	3.6144	
130 ESOL	<u>(4.5182)</u>	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 55.*

56. [Ref. 339170/71/72/73] Four teachers were not properly certified to teach Primary Language Arts to ELL students but were approved by the School Board to teach such students out of field. However, the teachers had earned only 84 of the 300 (Ref. 339170), 144 of the 300 (Ref. 339171), 180 of the 300 (Ref. 339172), or 180 of the 240 (Ref. 339173) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 339170</u>		
101 Basic K-3	1.7542	
130 ESOL	<u>(1.7542)</u>	.0000
 <u>Ref. 339171</u>		
101 Basic K-3	1.4774	
130 ESOL	<u>(1.4774)</u>	.0000
 <u>Ref. 339172</u>		
101 Basic K-3	1.3585	
130 ESOL	<u>(1.3585)</u>	.0000
 <u>Ref. 339173</u>		
102 Basic 4-8	.6201	
130 ESOL	<u>(.6201)</u>	<u>.0000</u>
		<u>.0000</u>

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings****Pinellas Park High School (#3421)**

57. [Ref. 342101] The course schedule for one student who was reported as receiving both homebound instruction and on-campus instruction in Program No. 255 (ESE Support Level 5) was incorrectly reported. The student was not in attendance for the on-campus instruction and should not have been reported for such instruction. We propose the following adjustment:

255 ESE Support Level 5	(.4666)	(.4666)
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58. [Ref. 342102] Our general review of the School's attendance procedures disclosed that the School did not follow District procedures designed to ensure that all teachers had entered period-by-period attendance on a daily basis. We noted a report was run daily to determine which teachers had not recorded attendance on the prior day but there was no follow-up procedure to contact those teachers and no verification that the missing attendance was ultimately recorded. We performed alternate procedures to obtain reasonable assurance that the overall attendance records could be relied upon. As a result of this review, we determined that three students (not in our sample) were incorrectly included with the surveys' results. We propose the following adjustment:

103 Basic 9-12	(1.3902)	
300 Career Education 9-12	(.0764)	(1.4666)

59. [Ref. 342105] An ELL Committee was not convened to consider one student's extended ESOL placement for a fifth year. We also noted that the ELL Student Plan was incomplete as it did not include all of the courses that were to employ ESOL strategies. We propose the following adjustment:

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Pinellas Park High School (#3421)</u></b> (Continued)		
103 Basic 9-12	.5764	
130 ESOL	(.5764)	.0000
		<u>(1.9332)</u>

*Please see pages 45 and 46 for our Follow-Up to Management’s Response to Finding No. 59.*

**Sawgrass Lake Elementary School (#3751)**

60. [Ref. 375101] An ELL Committee was not convened to consider one student’s extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	.8306	
130 ESOL	(.8306)	.0000

*Please see pages 45 and 46 for our Follow-Up to Management’s Response to Finding No. 60.*

61. [Ref. 375170] One teacher was not properly certified to teach Primary Language Arts to ELL students but was approved by the School Board to teach such students out of field. We also noted that the teacher taught Basic subject area courses to ELL students but earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline for both the Primary Language Arts and Basic subject area courses taught. We propose the following adjustment:

101 Basic K-3	1.3506	
130 ESOL	(1.3506)	.0000
		<u>.0000</u>

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>
<b><u>Seminole High School (#3921)</u></b>	
62. [Ref. 392101] <u>Our general review of the School's list of ineligible students disclosed that two students (not in our sample) were not in attendance during the October 2011 survey and were inadvertently included with the survey's results. We propose the following adjustment:</u>	
103 Basic 9-12	(.5000)
113 Grades 9-12 with ESE Services	(.5000)
	(1.0000)
63. [Ref. 392102] <u>The parents of one ELL student were not informed of their child's reentry into the ESOL Program after a 17-month absence from the District. We propose the following adjustment:</u>	
103 Basic 9-12	.8472
130 ESOL	(.8472)
	.0000
64. [Ref. 392103] <u>One student reported in the ESOL Program, who enrolled in school in 2010 (approximately two months prior to turning age 18), came to the District with a transcript from the Philippines that indicated she graduated from high school in 2009 and had enrolled for two semesters in Saint Louis College seeking a Bachelor of Science degree in Civil Engineering. School management provided no documentation supporting the student's eligibility for FTE funding. Accordingly, we propose the following adjustment:</u>	
103 Basic 9-12	(.0890)
130 ESOL	(.9110)
	(1.0000)

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Seminole High School (#3921)** (Continued)

65. [Ref. 392104] The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.8379)	(.8379)
		(2.8379)

**Skycrest Elementary School (#4121)**

66. [Ref. 412101] An ELL Committee was not convened to consider six students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	4.5188	
102 Basic 4-8	.9236	
130 ESOL	(5.4424)	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 66.*

67. [Ref. 412170/71] The date of the parental notification letters for two out-of-field ESOL teachers was October 2011, with no indication of a specific day. Consequently, we were unable to determine whether the notifications were made timely (i.e., prior to the October 2011 survey). We propose the following adjustments:

<u>Ref. 412170</u>		
101 Basic K-3	2.7306	
130 ESOL	(2.7306)	.0000
 <u>Ref. 412171</u>		
101 Basic K-3	2.5787	
130 ESOL	(2.5787)	.0000
		.0000

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**New Heights Elementary School (#4591)**

68. [Ref. 459101] One ESE student was not reported in accordance with the student’s Matrix of Services form. We propose the following adjustment:

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

69. [Ref. 459103] An ELL Committee was not convened to consider one student’s extended ESOL placement for a fourth year. We also noted the lack of a current English language proficiency assessment. We propose the following adjustment:

101 Basic K-3	.9236	
130 ESOL	<u>(.9236)</u>	.0000

*Please see pages 45 and 46 for our Follow-Up to Management’s Response to Finding No. 69.*

70. [Ref. 459104] Two ELL students scored English proficient on all subparts of the March 2011 CELLA exam and ELL Committees were not convened to justify the students’ continued ESOL placements for a third year; thus, the students should have been exited from the ESOL Program at that time. We also noted for one of the students in the February 2012 survey that, although an ELL Committee was convened on January 4, 2012 (prior to the student’s ESOL placement for a fourth year), documentation from the ELL Committee meeting did not justify the student’s extended ESOL placement. We propose the following adjustment:

101 Basic K-3	1.8472	
130 ESOL	<u>(1.8472)</u>	.0000

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**New Heights Elementary School (#4591)** (Continued)

71. [Ref. 459105] ELL Committees were either not convened (three students) or not convened until January 2012 (one student) to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	.9096	
102 Basic 4-8	1.8308	
130 ESOL	(2.7404)	.0000
		.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 71.*

**Walsingham Elementary School (#4701)**

72. [Ref. 470101] An ELL Committee was not convened to consider five students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	2.2574	
102 Basic 4-8	1.8072	
130 ESOL	(4.0646)	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 72.*

73. [Ref. 470102] The parental notification letter for one ELL student in the ESOL Program was not dated; consequently, we could not determine the timeliness of its preparation (i.e., prior to the reporting surveys). We propose the following adjustment:

102 Basic 4-8	.9036	
130 ESOL	(.9036)	.0000

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Walsingham Elementary School (#4701)** (Continued)

74. [Ref. 470103] We noted the following exceptions regarding the Matrix of Services forms for one ESE student reported in the October 2011 and February 2012 surveys: (a) the student was not reported in accordance with the student’s Matrix of Services form in the October 2011 survey, and (b) there was no evidence that the Matrix of Services form was reviewed when the student’s annual IEP was written on November 14, 2011, covering the February 2012 survey. We propose the following adjustment:

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

75. [Ref. 470170] One teacher was not properly certified to teach Primary Language Arts to ELL students but was approved by the School Board to teach such students out of field; however, the teacher had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.5768	
130 ESOL	<u>(.5768)</u>	.0000
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**East Lake High School (#6181)**

76. [Ref. 618170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach Career Education courses out of field. We also noted that: (a) the parents of the students were not notified of the teachers' out-of-field status (Ref. 618170/71/72), and (b) two of the teachers (Ref. 618170/72) were approved in a prior year but did not earn the required college credits towards certification as required by rule and the teachers' education timelines. We present this disclosure Finding with no proposed adjustments.

.0000

77. [Ref. 618101] The file for one ESE student in the October 2011 survey did not contain a Matrix of Services form that covered that reporting survey. We noted that a Matrix of Services form was subsequently written on October 25, 2011; however, that was after the reporting survey. We propose the following adjustment:

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

78. [Ref. 618102] An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year. We propose the following adjustment:

103 Basic 9-12	.4642	
130 ESOL	(.4642)	.0000

*Please see pages 45 and 46 for our Follow-Up to Management's Response to Finding No. 78.*

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**East Lake High School (#6181)** (Continued)

79. [Ref. 618173] One teacher was not properly certified to teach Language Arts to ELL students but was approved by the School Board to teach such students out of field; however, the teacher had earned only 60 of the 120 in-service training points in ESOL strategies 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 until February 8, 2012, which was after the October 2011 survey. We propose the following adjustment:

103 Basic 9-12	.2301	
130 ESOL	(.2301)	.0000
		<u>.0000</u>

**Hospital and Homebound Program (#7081)**

80. [Ref. 708101] The course schedule for one ESE student reported for both homebound instruction (reported in Program No. 255 [ESE Support Level 5] for .0334 FTE) and on-campus instruction (reported in Program No. 113 [Grades 9-12 with ESE Services] for .4666 FTE) was incorrectly reported, as follows: (a) the student was not in attendance for any on-campus instruction and should not have been reported for such instruction, and (b) the IEP that was valid during the reporting survey did not include Hospital and Homebound Program placement or related services and there was no completed *Matrix of Services* form associated with such placement. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.4666)	
255 ESE Support Level 5	(.0334)	(.5000)

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hospital and Homebound Program (#7081)** (Continued)

81. [Ref. 708102] Our general review of one ESE student’s schedule disclosed that the student was reported for both homebound instruction and on-campus instruction; however, the student was not in attendance for any on-campus instruction and should not have been funded for such instruction. We propose the following adjustment:

102 Basic 4-8	(.4666)	(.4666)
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82. [Ref. 708103] The *Matrix of Services* form for one ESE student was missing and could not be located. We propose the following adjustment:

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

83. [Ref. 708104] There was no evidence that the *Matrix of Services* forms for two ESE students were reviewed when the students’ annual IEPs were written. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0400	
254 ESE Support Level 4	(.0200)	
255 ESE Support Level 5	(.0300)	(.0100)

84. [Ref. 708105] We noted exceptions regarding ten students (four students were in our ESE Support Levels 4 and 5 sample and six students were in our Basic with ESE Services sample) who were enrolled in the Hospital and Homebound Program receiving instruction through teleclasses, as follows:

- a. The number of instructional minutes reported for each individual teleclass was 250 instructional minutes (or .0834 FTE per class); however, the actual number of minutes scheduled was 50 instructional minutes for either one, two, or three days, depending upon the particular course in question.

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

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hospital and Homebound Program (#7081)** (Continued)

- b. The computerized records that documented when the students included in our sample had logged into their courses did not always adequately support their attendance for the courses.
- c. The time reported for two of the students who were also receiving itinerant teacher services was not adequately supported during the February 2012 survey. Additionally, the time for one of these students in the October 2011 survey was inadvertently reported in Program No. 113 (Grades 9-12 with ESE Services) rather than in Program No. 255 (ESE Support Level 5) for one course.

We propose the following adjustment:

112 Grades 4-8 with ESE Services	(1.4172)	
113 Grades 9-12 with ESE Services	(2.1012)	
255 ESE Support Level 5	(.0468)	(3.5652)

85. [Ref. 708106] The itinerant teacher contact logs for 6 Hospital and Homebound Program students did not support the total reported time for 16 of the ESE students' courses in the October 2011 or February 2012 surveys. We propose the following adjustment:

255 ESE Support Level 5	(.1968)	(.1968)
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86. [Ref. 708107] The itinerant teacher contact logs for 4 ESE students who were co-enrolled in the Hospital and Homebound Program during the October 2011 and February 2012 surveys did not support the total reported time for 18 of the students' courses in those surveys. We propose the following adjustment:

255 ESE Support Level 5	(.2536)	(.2536)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hospital and Homebound Program (#7081)** (Continued)

87. [Ref. 708108] For one ESE student who was co-enrolled in the Hospital and Homebound Program, there was no evidence that the Matrix of Services form was reviewed when the student’s annual IEP was written. We also noted that the itinerant teacher contact logs did not support the total reported time for six of the courses in those surveys. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2004	
255 ESE Support Level 5	(.3340)	(.1336)
		(5.1258)

**NewStart High School (#7731)**

88. [Ref. 773101] ELL Committees were not convened to consider two students’ extended ESOL placements for a fifth or sixth year. We propose the following adjustment:

103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000
		.0000

*Please see pages 45 and 46 for our Follow-Up to Management’s Response to Finding No. 88.*

**Proposed Net Adjustment** (13.0019)

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

## SCHEDULE D (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

Findings

Follow-Up to Management's Response to Finding Nos. 1, 12, 13, 14, 22, 24, 26, 31, 33, 36, 41, 50, 55, 59, 60, 66, 69, 71, 72, 78, and 88, respectively:

*The Superintendent, in his written response, disagrees with the above-cited Findings and contends that the written directions from the former Student Achievement through Language Acquisition (SALA) Bureau Chief (See Attachment A of the Superintendent's response) addresses this issue and supports the District's usage of annual assessments to make the determination to extend services for an additional year. The Superintendent further states that the District was in compliance.*

*Our Findings do not question the English language proficiency assessments except as additionally noted in Finding Nos. 13, 14, and 69 that indicated the assessments were not current to the students' anniversary date. However, the point of our Findings is the lack of the convening of ELL Committees to make or not make recommendations to extend ESOL services for another year. The aforementioned assessments are simply a part of the supporting documentation that ELL Committees use in ultimately making their recommendations. Pursuant to State Board of Education Rule 6A-0903(2)(f), FAC, the extension of time in the ESOL Program for ELLs shall be determined by applying the multiple criteria for entry as specified in Rule 6A-6.0902, FAC, and the ELL Committee procedure. This Rule has since been clarified further in Rule 6A-6.09022, FAC (Extension of Services in ESOL Program), indicating that, after being enrolled in the ESOL Program for three years, an ELL Committee shall be convened annually to reevaluate the student's progress towards English language proficiency. (Follow-Up to Management's Response Continues on the Next Page.)*

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

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**SCHEDULE D (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Follow-Up to Management's Response to Finding Nos. 1, 12, 13, 14, 22, 24, 26, 31, 33, 36, 41, 50, 55, 59, 60, 66, 69, 71, 72, 78, and 88, respectively:** (Continued)

*The Rule further states that the ELL Committee shall be convened no earlier than 30 days prior to the third anniversary of the student's initial enrollment date and no later than the anniversary date. Thus, we contend that the ELL Committees were not convened to consider the students' extended ESOL placements and, therefore, our Findings stand as presented.*

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

**SCHEDULE E**

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students in membership and attendance at least 1 day during the 11-day survey window are reported with that survey's results; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (3) IEPs are accurately prepared or properly amended to reflect the services being provided to ESE students; (4) ESE students are reported in accordance with timely prepared and IEP-supported *Matrix of Services* forms and these forms are retained in readily-accessible files; (5) there is evidence of review of the *Matrix of Services* forms to ensure that the forms accurately and currently reflect the IEP services in effect during the reporting survey; (6) students in a Hospital and Homebound Program placement are only reported for on-campus instruction if evidenced by properly completed attendance records and based on the type and amount of services provided at that location; (7) students in a Hospital and Homebound Program placement are reported for that Program's services based on the itinerant teachers' (homebound instructors') contact logs or teleclass log-in records, in accordance with the *FTE General Instructions 2011-12* and time authorized on the students' IEPs; (8) the English language proficiency of incoming and returning students is timely documented and supported by required testing assessments; (9) English language proficiency assessments for extended ESOL placements beyond the initial three-year base period are conducted just prior to the students' fourth, fifth, or sixth year of ESOL placements as determined by the students' ESOL anniversary dates and any extended ESOL placements are based on timely documented recommendations of ELL Committees; (10) parents are notified of a student's ESOL placement or reentry into the ESOL program in a timely manner (i.e., prior to the reporting survey); (11) *ELL Student Plans* are timely prepared, annually reviewed and updated, properly maintained in student files, and include authorizations for all courses that are to employ ESOL strategies; (12) students in Career Education 9-12 (OJT) are reported based on the work hours supported by timecards that are accurately completed, signed, and retained in readily-accessible files; (13) teachers are either properly certified, or if out of field, are timely approved by the School Board to teach out of field; (14) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (15) out-of-field teachers earn the in-service training points or subject area credits as required by their in-service training and education timelines.

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

**SCHEDULE E (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2012

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

**REGULATORY CITATIONS****Reporting**

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

*FTE General Instructions 2011-12*

**Attendance**

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

*FTE General Instructions 2011-12*

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

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

Section 1003.56, FS .....	English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), FS .....	Education for Speakers of Other Languages
Rule 6A-6.0901, FAC .....	Definitions Which Apply to Programs for English Language Learners
Rule 6A-6.0902, FAC .....	Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
Rule 6A-6.0903, FAC .....	Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
Rule 6A-6.0904, FAC .....	Equal Access to Appropriate Instruction for English Language Learners
Rule 6A-6.09022, FAC .....	Extension of Services in English for Speakers of Other Languages (ESOL) Program

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

**SCHEDULE E (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2012

**REGULATORY CITATIONS** (Continued)Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs  
*FTE General Instructions 2011-12*

Exceptional Education

Section 1003.57, FS ..... Exceptional Students Instruction

Section 1011.62, FS ..... Funds for Operation of Schools

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

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

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

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

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

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

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

Teacher Certification

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

Section 1012.55, FS ..... Positions for Which Certificates Required

Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel

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

Rule 6A-4.001, FAC ..... Instructional Personnel Certification

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

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

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A – SUMMARY**

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

**1. School District of Pinellas County**

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

For the fiscal year ended June 30, 2012, the District operated 159 schools serving prekindergarten through twelfth grade students, reported 102,602.72 unweighted FTE, and received approximately \$148.7 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

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

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

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A - SUMMARY** (Continued)

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

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

**4. Calculation of FEFP Funds**

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

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

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

**7. Statutes and Rules**

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

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

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2012

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Belleair Elementary School	1 and 2
2. Paul B. Stephens ESE Center	3 through 7
3. Countryside High School	8 through 14
4. Hamilton Disston School	15 through 21
5. Dunedin Elementary School	22 and 23
6. Eisenhower Elementary School	24 and 25
7. John M. Sexton Elementary School	26 through 30
8. Frontier Elementary School	31 and 32
9. Fuguitt Elementary School	33 through 35
10. Calvin A. Hunsinger School	NA
11. High Point Elementary School	36 through 40
12. McMullen-Booth Elementary School	41 through 46
13. Nina Harris ESE Center	47
14. Northeast High School	48 through 50
15. Richard L. Sanders School	51 through 54
16. Pinellas Park Elementary School	55 and 56
17. Pinellas Park High School	57 through 59
18. Sawgrass Lake Elementary School	60 and 61
19. Seminole High School	62 through 65
20. Skycrest Elementary School	66 and 67
21. New Heights Elementary School	68 through 71
22. Walsingham Elementary School	72 through 75
23. East Lake High School	76 through 79
24. Hospital and Homebound Program	80 through 87
25. NewStart High School *	88

\* Charter School



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

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

We have examined management's assertion, included in its representation letter dated August 24, 2012, that the Pinellas County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012. 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 2011-2012* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## COMPLIANCE

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 64 of the 629 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5 through 12.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012.

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

## INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

Respectfully submitted,



David W. Martin, CPA  
May 22, 2013

## SCHEDULE F

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
For the Fiscal Year Ended June 30, 2012

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (1,184) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (65,843) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	4,126
IDEA (K-12), Unweighted	271
IDEA (PK), Weighted	879
IDEA (PK), Unweighted	54
Teenage Parents and Infants	216
Hazardous Walking	2,572
Two Miles or More	56,635
Center to Center (IDEA), Weighted	68
Center to Center (IDEA), Unweighted	680
Center to Center (CTE and Dual Enrollment)	<u>342</u>
Total	<u>65,843</u>

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

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

**SCHEDULE F (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u> Proposed Net <u>Adjustment</u>	<u>Students</u> With <u>Exceptions</u>	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated. (Includes one intersession bus.)	(3)		
We sampled 629 of the 65,843 students reported as being transported by the District.		64	(7)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 156 students.	-	<u>156</u>	<u>(6)</u>
Total	<u>(3)</u>	<u>220</u>	<u>(13)</u>

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

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

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

**SCHEDULE G**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**OVERVIEW**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 71.

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.*

1. [Ref. 58/62/64] The number of buses (two regular buses and one intersession bus) in operation were overstated in the October 2011, February 2012, and June 2012 reporting surveys. We noted the following: (a) a general transportation bus was incorrectly included in the bus count in the October 2011 survey (Ref. 58), (b) one intersession bus was inadvertently counted because the student was miscoded as being in year-round school (Ref. 62), and (c) a bus that transported only courtesy riders was incorrectly included in the bus count in the June 2012 survey (Ref. 64). We propose the following adjustments:

**October 2011 Survey**

Number of Buses in Operation (1)

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
 Adjustments**

**Findings**

**February 2012 Survey**

Number of Intersession Buses in Operation (1)

**June 2012 Survey**

Number of Buses in Operation (1) (3)

2. [Ref. 63] Our general tests of student transportation disclosed that 142 part-time PK students were reported for the incorrect number of days in term. The students were reported for a 90-day term; however, according to their individual schedules, the students were only transported for an 18-day, 36-day, or 72-day term. We propose the following adjustments:

**October 2011 Survey**

90 Days in Term

IDEA (PK), Weighted (46)

IDEA (PK), Unweighted (19)

72 Days in Term

IDEA (PK), Weighted 18

IDEA (PK), Unweighted 7

36 Days in Term

IDEA (PK), Weighted 27

IDEA (PK), Unweighted 12

18 Days in Term

IDEA (PK), Weighted 1

**February 2012 Survey**

90 Days in Term

IDEA (PK), Weighted (65)

IDEA (PK), Unweighted (12)

72 Days in Term

IDEA (PK), Weighted 27

IDEA (PK), Unweighted 3

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>36 Days in Term</u>	
IDEA (PK), Weighted	37
IDEA (PK), Unweighted	9
<u>18 Days in Term</u>	
IDEA (PK), Weighted	1
	0
<p>3. [Ref. 57] <u>Our general tests of student transportation disclosed two students who were incorrectly reported in the IDEA (K-12), Weighted ridership category. The students were transported on public transportation; thus, the students were not eligible for reporting in an IDEA-Weighted ridership category. However, we determined that the students were eligible for reporting in the Two Miles or More ridership category. We propose the following adjustment:</u></p>	
<u>October 2011 Survey</u>	
<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(2)
Two Miles or More	2
	0
<p>4. [Ref. 60] <u>Our general tests of student transportation disclosed that four students were incorrectly reported in the following ridership categories: Hazardous Walking (three students) and Two Miles or More (one student). The students were IDEA students who were transported from one Center to another Center and should have been reported in the Center to Center (IDEA), Unweighted ridership category. We also noted that one of these students was reported as being transported for a 16-day term; however, the student was transported for only a 5-day term. We propose the following adjustment:</u></p>	
<u>October 2011 Survey</u>	
<u>18 Days in Term</u>	
Hazardous Walking	(2)
Center to Center (IDEA), Unweighted	2

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>16 Days in Term</u> Two Miles or More	(1)	
<u>15 Days in Term</u> Hazardous Walking Center to Center (IDEA), Unweighted	(1) 1	
<u>5 Days in Term</u> Center to Center (IDEA), Unweighted	1	0

5. [Ref. 52] Our general tests of student transportation disclosed the following exceptions involving 93 PK students (1 student was in our sample):

- a. We noted that 89 PK students were incorrectly reported in ridership categories reserved for students in grades K-12 (Hazardous Walking and Two Miles or More). We determined that 3 of these students were eligible for reporting in the IDEA (PK), Weighted ridership category; 70 students (1 student was in our sample) were eligible for reporting in the IDEA (PK), Unweighted ridership category; and 10 students were eligible for reporting in the Teenage Parents and Infants ridership category. The remaining 6 students were not in programs eligible for State transportation funding.
- b. We noted that 4 students in the February 2012 survey were not reported for State transportation funding; however, we determined that 3 of the students were eligible for reporting in the IDEA (PK), Unweighted ridership category and 1 student was eligible for reporting in the IDEA (PK), Weighted ridership category.

We propose the following adjustments:

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

## SCHEDULE G (Continued)

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b>a. July 2011 Survey</b>		
<u>15 Days in Term</u>		
IDEA (PK), Unweighted	5	
Two Miles or More	(5)	
 <b>October 2011 Survey</b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	3	
IDEA (PK), Unweighted	64	
Teenage Parents and Infants	8	
Hazardous Walking	(25)	
Two Miles or More	(56)	
 <b>February 2012 Survey</b>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	1	
Teenage Parents and Infants	2	
Two Miles or More	(3)	(6)
 <b>b. February 2012 Survey</b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	1	
IDEA (PK), Unweighted	3	4

6. [Ref. 59] The number of days in term was incorrectly reported for 60 students (5 students were in our sample) reported in the Center to Center (IDEA), Unweighted ridership category. The students were reported for a varying number of days in term (either 15, 17, 18, 32, 38, 51, or 82 days) rather than a 90-day term. We also noted the following exceptions for 58 of those students: (a) 48 students (5 were in our sample) were not actually being transported from one school site to another school site and, therefore, not eligible to be reported in a Center to Center ridership category; however, we determined that the students were eligible to be reported in the Two Miles or More ridership category, and (b) 10 students were not IDEA students and should have been reported in the Center to Center (CTE and Dual Enrollment) ridership category. We propose the following adjustments:

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<b><u>October 2011 Survey</u></b>	
<b><u>90 Days in Term</u></b>	
Two Miles or More	27
Center to Center (IDEA), Unweighted	1
Center to Center (CTE and Dual Enrollment)	9
<b><u>82 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(9)
<b><u>38 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(10)
<b><u>32 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(3)
<b><u>18 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(10)
<b><u>17 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(2)
<b><u>15 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(3)
<b><u>February 2012 Survey</u></b>	
<b><u>90 Days in Term</u></b>	
Two Miles or More	21
Center to Center (IDEA), Unweighted	1
Center to Center (CTE and Dual Enrollment)	1
<b><u>82 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(8)
<b><u>51 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(1)
<b><u>32 Days in Term</u></b>	
Center to Center (IDEA), Unweighted	(2)

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<p><u>18 Days in Term</u> Center to Center (IDEA), Unweighted</p>	(10)	
<p><u>17 Days in Term</u> Center to Center (IDEA), Unweighted</p>	(2)	0
<p>7. [Ref. 61] <u>We noted the following exceptions involving 12 students (1 student was in our sample) reported in the Center to Center (CTE and Dual Enrollment) ridership category:</u></p>		
<p>a. <u>Six students were incorrectly reported for 20, 38, or 51 days in term rather than 90 days in term.</u></p>		
<p>b. <u>One student in our sample was not enrolled in a second school and was not indicated as riding the bus assigned to the student's home school; consequently, the student was not eligible for State transportation funding.</u></p>		
<p>c. <u>Four students (2 students reported for 38 days in term and 2 students reported for 51 days in term) had dropped their dual enrollment courses prior to the reporting survey and were not otherwise eligible for State transportation funding.</u></p>		
<p>d. <u>One student (reported for 18 days in term) was not enrolled in a Career Education course; however, the student was transported to his home school on another bus and was eligible to be reported in the Two Miles or More ridership category for a 90-day term.</u></p>		
<p><u>We propose the following adjustment:</u></p>		
<p>a. <b>February 2012 Survey</b> <u>90 Days in Term</u> Center to Center (CTE and Dual Enrollment)</p>	6	

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>51 Days in Term</u> Center to Center (CTE and Dual Enrollment)	(4)	
<u>38 Days in Term</u> Center to Center (CTE and Dual Enrollment)	(1)	
<u>20 Days in Term</u> Center to Center (CTE and Dual Enrollment)	(1)	
<b>b. <u>February 2012 Survey</u></b> <u>90 Days in Term</u> Center to Center (CTE and Dual Enrollment)	(1)	
<b>c. <u>February 2012 Survey</u></b> <u>51 Days in Term</u> Center to Center (CTE and Dual Enrollment)	(2)	
<u>38 Days in Term</u> Center to Center (CTE and Dual Enrollment)	(2)	
<b>d. <u>February 2012 Survey</u></b> <u>90 Days in Term</u> Two Miles or More	1	
<u>18 Days in Term</u> Center to Center (CTE and Dual Enrollment)	(1)	(5)
8. [Ref. 51] <u>We noted the following exceptions for 45 students in our sample:</u>		
a. <u>The IEPs for 6 students reported in the IDEA (PK), Weighted ridership category did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification; however, the students were eligible for reporting in the IDEA (PK), Unweighted ridership category.</u>		

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

- b. The IEPs for 17 students reported in the IDEA (K-12), Weighted ridership category did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. However, we determined that 13 students were eligible for reporting in the Two Miles or More ridership category, 2 students were eligible for reporting in the IDEA (K-12), Unweighted ridership category, and the remaining 2 students were not otherwise eligible for State transportation funding.
  
- c. Twenty-two students were incorrectly reported in the IDEA (K-12), Unweighted ridership category. We determined that 4 students were eligible for reporting in the IDEA (K-12), Weighted ridership category, 17 students were eligible for reporting in the Two Miles or More ridership category, and 1 student enrolled in the Speech and Language Impaired Program was transported less than two miles from school and was not otherwise eligible for State transportation funding.

We propose the following adjustments:

<b>a. <u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(4)	
IDEA (PK), Unweighted	4	
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	<u>2</u>	0
<b>b. <u>July 2011 Survey</u></b>		
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
Two Miles or More	3	

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(4)	
IDEA (K-12), Unweighted	1	
Two Miles or More	3	
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(9)	
IDEA (K-12), Unweighted	1	
Two Miles or More	6	
<b><u>June 2012 Survey</u></b>		
<u>8 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	(2)
<b>c. <u>July 2011 Survey</u></b>		
<u>15 Days in Term</u>		
IDEA (K-12), Unweighted	(2)	
Two Miles or More	2	
<b><u>October 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(8)	
Two Miles or More	7	
<b><u>February 2012 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	2	
IDEA (K-12), Unweighted	(10)	
Two Miles or More	7	
<b><u>June 2012 Survey</u></b>		
<u>8 Days in Term</u>		
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(2)	
Two Miles or More	1	(1)

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

**SCHEDULE G (Continued)**

Pinellas County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

9. [Ref. 53] Two students in our sample were incorrectly reported in the Hazardous Walking ridership category. The students lived two miles or more from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustment:

**October 2011 Survey**

90 Days in Term

Hazardous Walking	(2)	
Two Miles or More	<u>2</u>	0

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

**October 2011 Survey**

90 Days in Term

Teenage Parents and Infants	(2)	
Two Miles or More	1	

**February 2012 Survey**

90 Days in Term

Teenage Parents and Infants	(5)	
Two Miles or More	<u>5</u>	(1)

11. [Ref. 55] Two students in our sample were incorrectly reported in the Two Miles or More ridership category. The bus driver's report for one student did not indicate that the student was transported during the 11-day survey window and the other student was marked on the driver's report as riding the bus on October 7, 2011; however, the student was incarcerated in a Juvenile Detention Center at that time. We propose the following adjustment:

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

SCHEDULE G (Continued)

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2011 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(2)	(2)
12. [Ref. 56] <u>One student in our sample was incorrectly reported in the Two Miles or More ridership category. The student lived less than two miles from school; however, we determined that the student was eligible for reporting in the Hazardous Walking ridership category. We propose the following adjustment:</u>		
<u>June 2012 Survey</u>		
<u>8 Days in Term</u>		
Hazardous Walking	1	
Two Miles or More	(1)	<u>0</u>
<b>Proposed Net Adjustment</b>		<u>(13)</u>

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

**SCHEDULE H**

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

**RECOMMENDATIONS AND REGULATORY CITATIONS**

For the Fiscal Year Ended June 30, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students is accurately reported; (2) only those students who are indicated as riding on the bus drivers’ reports of their assigned buses are reported for State transportation funding; (3) transported students are reported for the correct ridership classification as determined by the students’ grade levels, ESE status, and other factors and for the correct number of days in term; (4) students utilizing public transportation (i.e., city buses – Vehicle Category G) are not reported in IDEA-Weighted ridership categories; (5) only those students who are documented as enrolled in school during the survey week concerned and transported by the District at least once during the 11-day survey window are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported and students are reported with the correct bus transporting them to their assigned school of enrollment; (7) documentation for eligibility in the Teenage Parents and Infants ridership category is retained in readily-accessible files; (8) students are appropriately classified as IDEA students in need of transportation as supported by the students’ IEPs; (9) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students’ IEPs; and (10) Center-to-Center students are properly reported based on their IDEA or non-IDEA status or provided instruction as a Career Education dual-enrolled student and are reported for only those number of days that the students were transported during the reporting survey.

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

**REGULATORY CITATIONS**

- Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation
- Student Transportation General Instructions 2011-2012*

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

Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A – SUMMARY**

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

**1. Student Eligibility**

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

**2. Transportation in Pinellas County**

For the fiscal year ended June 30, 2012, the District received approximately \$12.7 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2011	107	912
October 2011	484	32,445
February 2012	485	31,715
June 2012	<u>108</u>	<u>771</u>
Total	<u>1,184</u>	<u>65,843</u>

**3. Statutes and Rules**

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

Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students

Section 1011.68, FS ..... Funds for Student Transportation

Chapter 6A-3, FAC ..... Transportation

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Pinellas County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A  
MANAGEMENT'S RESPONSE**



May 22, 2013

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

Dear Mr. Martin,

Enclosed is the district's response to the FTE and Transportation Reporting Audit for the year ended June 30, 2012. The findings are grouped by program area and responses were prepared by program area supervisors, where appropriate.

*District Wide:*

The district accepts findings #16 and 58. Schools have the ability to run a report each day in Focus showing the teachers who did not take attendance the day before. We have requested each principal to ensure this report is generated every day and that someone at the school is given the responsibility to follow-up with the teacher on the report. This information will be reinforced with all principals in the district's regular weekly update on May 17, 2013, and will be added to the Guide to Managing Schools. Additionally, the district will reiterate to all staff members the importance of attendance reporting at the semi-annual FTE general session meetings.

The district accepts findings #3, 15, 57, 62, 80 and 81. The Technology and Information Systems (TIS) department will review its process for determining co-enrolled students as being in attendance to ensure that this attendance is accurately reported and site-specific.

The district accepts finding #64. The district will reiterate to all staff members at the semi-annual FTE general session meetings, the importance of proper documentation to support students' eligibility for FTE funding.

*English for Speakers of Other Languages (ESOL) Programs:*

The district accepts findings #24, 27, 39, 49 and 63. Ongoing Professional Learning Community (PLC) meetings for ESOL teachers will address the issue of parental notification of eligibility for ESOL services. Included will be parental notification information regarding all ESOL eligible students (new to Pinellas County Schools, returning into Pinellas County Schools, or transferring to our district from the neighboring Florida school districts). The information will additionally be provided to teachers in an online format via Moodle, in the ESOL Handbook for reference, and on the ESOL website. Additionally, teachers will be reminded of the importance of reassessing the students' levels of English language proficiency in cases where the students have been absent from the district for an extended period of time.

**ADMINISTRATION BUILDING**

301 Fourth St. SW  
PO Box 2942  
Largo, FL 33779-2942  
Ph (727) 588 6000

**SCHOOL BOARD OF  
PINELLAS COUNTY, FLORIDA**

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Michael A. Grego, Ed.D.

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

The district accepts findings #27 and 73. Teachers will be reminded that the Letters of Parental Notification of Eligibility for ESOL Services have to be dated. Parental notification of a student's ESOL placement or reentry into the ESOL program will be carried out in a timely manner (i.e., prior to the reporting survey, even if the student came to the district one day prior to the reporting survey).

The district accepts findings #2, 23, 27, 32, 37, 38 and 70. ELL Committee procedures will be reiterated and emphasized with the teachers during the monthly ESOL PLC meetings as well as the use of state-mandated criteria for justification of ELL Committee decisions. ESOL teachers will receive continued professional development and be provided resources to ensure that they are aware of the state-allowed criteria for appropriate documentation to use with ELL Committee as well as appropriate situations for convening an ELL Committee (i.e., classification to limited English speaker status with appropriate support documentation to justify the need for language support when CELLA scores are proficient).

The district accepts findings #11, 13, 38 and 50. Teachers will be reminded to prepare the individual student ELL Plans upon the student's enrollment with the district after the survey periods.

The district does not accept findings #1, 12, 13, 14, 22, 24, 26, 31, 33, 36, 41, 50, 55, 59, 60, 66, 69, 71, 72, 78 and 88 regarding extension of ESOL services for an additional year. The written directions (Attachment A) from the former Student Achievement through Language Acquisition (SALA) Bureau Chief, Lori Rodriguez, address extension of instruction of students whose ESOL entry dates fall between the first day of school and the October FTE Survey only in terms of assessing before enrolling the student in an additional year and using state annual evaluations (CELLA and FCAT specifically) to make the determination to extend services for an additional year. Our district is in compliance with the above mentioned guidelines received from the FDOE by using these annual assessments (CELLA/FCAT) before enrolling the student for an additional year.

<http://www.fldoe.org/aala/lulac.asp>

Additionally, according to the 1990 LULAC et.al v. State Board of Education Consent Decree, I(C)(7): "An eligible student may be reported for funding in the ESOL program for a base period of 3 years. However, a student whose English competency does not meet the criteria for proficiency after three years in the ESOL program may be reported for a fourth, fifth, and sixth year of funding, provided his limited English proficiency is assessed and properly documented prior to his enrollment in each additional year beyond the 3 year base period." According to the Florida Consent Decree, assessing the student's language proficiency prior to the enrollment in each additional year beyond the initial 3 years will suffice in documenting the need for continuation of services. The district has complied with the above guidelines by assessing the student's need for continuation of services with CELLA and FCAT, as directed by the SALA Bureau technical assistance (attached), and in accordance with the definition in the Florida Consent Decree (above).

ESOL Certification:

The Credentialing department and the ESOL department are working collaboratively to notify building administrators and teachers of state statute regarding the reporting of out-of-field teachers, parental

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

reporting, and the training requirement for the various ESOL compliance groups of teachers of LEP students.

The district accepts findings #25, 30, 35, 45, 46, 56, 61, 75 and 79. The following corrective measures are being taken. The Credentialing office is sending each Language Arts/Reading teacher who is out of field for that survey period a letter outlining the responsibilities and timelines in meeting their respective ESOL training requirements. An electronic format of monitoring and teacher notification has been designed to monitor and remind annual contract teachers (in all compliance groups) more frequently of their non-compliance status. New hiring guidelines have been implemented that require all teachers hired after 7/1/10 to complete their ESOL compliance group training requirement within a specified period of time regardless of assignment to an LEP student. Beginning the 2012-13 school year, this program includes teachers on professional service and continuing contracts. The School Board has approved the updating of Board Policy addressing teacher compliance for all contract status teachers (annual, continuing services and professional services). Additional alternatives have been implemented to increase training options in ESOL strategies to help teachers meet their ESOL training mandate within the required timelines. These alternatives include face-to-face as well as online training.

The district accepts finding #67. The following corrective measures are being taken. In-service training for administrators includes information on out-of-field reporting. The credentialing coordinator provides assistance to schools by supplying sample parent notification letters with very specific directions as to what needs to be included in the parent notification. A process has been implemented requiring a copy of the parent notification for each teacher at his/her school be sent to the credentialing coordinator for monitoring. Additionally, prior to the FTE surveys, the credentialing coordinator sends all principals a communication reminding them of ESOL compliance. Included is the out-of-field report listing language arts teachers without the ESOL endorsement who have been assigned to a class with an LEP student. Principals are reminded to send parent notification letters. The state statute on parental notification is cited on the communication.

*Non-ESOL Certification:*

The district accepts findings #18, 19, 20, 21 and 54. The following corrective measures are being taken. In-service training for administrators includes information on out-of-field reporting. Prior to the first week of the school year, building administrators are provided a report of the previous year's out-of-field teachers in their respective schools. The report gives an accounting of the teacher's current compliance status. If the out-of-field requirement has not been met, the administrators are instructed not to use this teacher in an out-of-field position again. The credentialing coordinator provides assistance to schools by supplying sample parent notification letters. A process has been implemented requiring a copy of the parent notification for each teacher at their school be sent to the credentialing coordinator for monitoring. Additionally, prior to each FTE survey week, the credentialing coordinator sends all principals a communication reminding them of out-of-field compliance and to send parent notification letters. The state statute on parental notification is cited on the communication. Included is the out-of-field report that initially identifies teachers at their school site as being identified by our TIS report as being out-of field. Teachers hired after the October survey period are included in the February reporting period.

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

The district accepts finding #76. The following corrective measures are being taken. In-service training for administrators includes information on out-of-field reporting. The credentialing coordinator is working with TIS to create a program that identifies teachers who are out-of-field for non-core courses. The FTE survey information for administrators includes reminders about reporting teacher out-of-field for both core and non-core courses. Teachers identified as being in an out-of-field assignment are sent a letter outlining their requirements and a timeline for meeting compliance. These teachers are sent announcements of face-to-face review sessions, online review websites and other resources available for test preparation. New hiring guidelines for annual contract teachers have been implemented which require compliance requirements be met by a specific date. If compliance is not met by that time, then contract or reappointment status may be impacted. Beginning with the 2012-13 school year, these requirements have the same implications for teachers on Professional Service and Continuing Contracts.

*ESE Programs:*

The district accepts findings #4, 5, 6, 7, 17, 28, 29, 34, 40, 42, 43, 44, 47, 51, 52, 53, 68, 74, 77, 80, 82, 83, 84, 85, 86 and 87. The following corrective measures are being taken. The district has implemented a mandatory updated Matrix of Service training for all ESE providers starting the fall 2012/13 school year. The Matrix of Services training addresses the following key items: how to properly reflect services listed on the IEP and Matrix of service document, when to review (annually or when services change) in a timely manner and documentation required supporting the FEFP level of service. There has been ongoing support to school based administrators to ensure ESE providers attend this required training. Ongoing compilation of reports gathered by Compliance Educational Diagnosticians and Teacher on Special Assignment-Secondary will be reviewed to identify matrix levels of 254/255 reported in Focus and supporting IEP's with school staff at the start of each semester to ensure proper documentation and reporting. Beginning fall 2013, a new process will begin whereby all IEP's of ESE students who are served in self-contained classrooms will be reviewed to determine if services and supports needed are clearly documented and a matrix completed to determine level of FEFP. Collaborative support has been provided to Hospital Homebound for co-enrolled students to develop procedural process to ensure accurate reporting based on location of services. There will be oversight processes put into place to ensure Hospital Homebound is correctly reporting and documenting attendance, related services, and matrix of service FEFP funding amounts.

*Career Education On-the-Job Training (OJT) Programs:*

The district agrees to findings #8, 9, 10, 48 and 65. The following corrective measures are being taken. Business Technology teachers are provided with annual updates on the critical importance of insuring students' time cards are accurately kept as part of their ongoing professional development at the beginning of each school year. Further, the administrator and department chairperson of each school listed on the audit has been contacted by the district's executive director of Career Technical and Adult Education to reinforce the critical nature of keeping accurate time cards on all OJT students. Additionally, the importance of matching and consistency of time cards and daily attendance is further reinforced.

*Transportation:*

The district accepts finding #1. Prior to FEFP surveys, reconciliation will be made to ensure the number and type of buses reported is accurate and meets eligibility for state funding.

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

The district accepts findings #2, 4, 6 and 7. Transportation has established student/stop data based on grade and day of week to ensure the accuracy of ridership classification and the correct number of days-in-term.

The district accepts findings #3, 4, 6, 9 and 12. Prior to the FEFP surveys, reconciliation will be made to ensure the ridership category, hazardous walking and two miles or more categories are reported accurately.

The district accepts findings #5 and 8. Transportation will utilize Focus student data to ensure the IDEA-weighted classifications match the student's IEP and are appropriately documented as meeting one of the required five criteria.

The district accepts finding #10. Transportation will work with Drop-Out Prevention to ensure supporting documentation for Teen Parents and Infants is readily available prior to audits.

The district accepts finding #11. Immediately prior to the week of date certain, student enrollment will be verified to ensure that enrollment data is accurate and that only those students who are documented as enrolled in school during the survey week concerned and transported by the district at least one time during the 11-day survey window, or have been timely issued a public bus pass relevant to the reporting survey period, are reported for state transportation funding.

Please contact Lou Ann Jourdan, Budget Specialist, at (727) 588-6176 should you require any additional information.

Sincerely,



Michael A. Grego, Ed.D.  
Superintendent  
Pinellas County Schools

attachment

cc: Bill Corbett, Deputy Superintendent  
Kevin Smith, Chief Financial Officer  
Karen Coffey, Executive Director, Budget and Resource Allocation  
Lou Ann Jourdan, Budget Specialist

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

Attachment A

Clarification on Extension of Instruction for 2009-2010

According to the 1990 LULAC et.al v. State Board of Education Consent Decree, I(C)(7): "An eligible student may be reported for funding in the ESOL program for a base period of 3 years. However, a student whose English competency does not meet the criteria for proficiency after three years in the ESOL program may be reported for a fourth, fifth, and sixth year of funding, provided his limited English proficiency is assessed and properly documented prior to his enrollment in each additional year beyond the 3 year base period."

In Florida, 99% of all ELLs enter school in August. If stated in the District ELL Plan's exit criteria, the prior school year's FCAT and CELLA scores may be used for extension of instruction for the fourth, fifth, and sixth year of funding, as long as each year's scores are updated. However, for ELLs who enroll on or after the first day of Survey 2, the following should be addressed:

- If an ELL's anniversary date is on or after the first day of Survey 2 week, the following criteria should be used to determine extension of instruction:
  - 1) An ELL Committee should convene to review the Student's individual ELL plan.
  - 2) The ELL should be reassessed and evaluated utilizing the same or comparable assessment instruments when placed into the program.
  - 3) The ELL should be assessed in the four domains for all grades K-12 (see Rule 6A-6.0903, FAC), along with the criteria outlined in the Consent Decree, I(C)(2)(c) to determine extension of instruction.
- If a student **does not** achieve a score that qualifies him/her as being proficient, when the same or comparable assessment instruments in any of the four domains are administered, ESOL instruction will be continued.
- If a student **does** achieve a score that qualifies him/her as being proficient, when the same or comparable assessment instruments in all four domains are administered, the student may exit the ESOL program through an ELL committee recommendation. During the ELL committee meeting, previous CELLA and FCAT scores can be analyzed to determine if exiting the ESOL program at that time will be in the best interest of the child. If the majority of the ELL committee decides to exit the student, the *ELL: Basis of Exit* will be "L", and the *ELL, PK-12* will change to "LF". If the ELL committee determines that ESOL services are still needed, then the *ELL: Extension of Instruction* will be "Y".