

**HILLSBOROUGH COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Jeff Eakins served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Steve P. Cona III from 11-20-18	1
Susan L. Valdes through 11-6-18 ^a	1
Dr. Stacy Hahn from 11-20-18	2
Sally Harris, Chair through 11-19-18	2
Cindy Stuart	3
Melissa Snively, Vice Chair from 11-20-18	4
Tamara P. Shamburger, Chair from 11-20-18 Vice Chair through 11-19-18	5
Karen Perez from 11-20-18	6
April Griffin through 11-19-18	6
Lynn L. Gray	7

^aBoard member resigned effective 11-6-18, and position was vacant until 11-20-18.

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

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

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**HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD
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HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Hillsborough County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 34 of the 280 teachers in our test. Forty-three (15 percent) of the 280 teachers in our test taught at charter schools and 17 (50 percent) of the 34 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	415	42	10%	106	18	17%
ESE Support Levels 4 and 5	164	-	NA	57	-	NA
Career Education 9-12	124	-	NA	24	-	NA
Totals	<u>703</u>	<u>42</u>		<u>187</u>	<u>18</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 205 of the 534 students in our student transportation test, in addition to 555 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 112 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 40.2297 (5.0023 applicable to District schools other than charter schools and 35.2274 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 138.8482 (99.4355 applicable to District schools other than charter schools and 39.4127 applicable to charter schools). Noncompliance related to student transportation resulted in 16 findings and a proposed net adjustment of negative 652 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to

compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$583,776 (negative 138.8482 times \$4,204.42), of which \$418,069 is applicable to District schools other than charter schools and \$165,707 is applicable to charter schools.

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

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 238 schools other than charter schools, 49 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$838.5 million was provided through the FEFP to the District for the District-reported 215,429.19 unweighted FTE as recalibrated, which included 24,710.17 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$31.6 million for student transportation as part of the State funding through the FEFP.

¹ 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. See Note A6. for more information on surveys.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Hillsborough County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 2018-19* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Hillsborough County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

² A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 15, 2020

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2019, the Hillsborough County District School Board (District) reported to the DOE 215,429.19 unweighted FTE as recalibrated, which included 24,710.17 unweighted FTE as recalibrated for charter schools, at 238 District schools other than charter schools, 49 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (292) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (28,126) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 106 of the 415 students in our ESOL test,³ 57 of the 164 students in our ESE Support Levels 4 and 5 test,⁴ and 24 of the 124 students in our Career Education 9-12 test.⁵ Forty-two (10 percent) of the 415 students in our ESOL test attended charter schools and 18 (17 percent) of the 106 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test or in our Career Education 9-12 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	282	19	22,719	227	16	151,883.97	161.9161	58.3277
Basic with ESE Services	287	17	2,777	144	14	40,840.94	127.0846	15.2771
ESOL	263	15	2,086	415	106	15,157.97	275.3593	(81.9703)
ESE Support Levels 4 and 5	178	13	300	164	57	2,105.15	97.7042	(29.7970)
Career Education 9-12	44	4	<u>244</u>	<u>124</u>	<u>24</u>	<u>5,441.16</u>	<u>19.9092</u>	<u>(2.0672)</u>
All Programs	292	20	<u>28,126</u>	<u>1,074</u>	<u>217</u>	<u>215,429.19</u>	<u>681.9734</u>	<u>(40.2297)</u>

³ For ESOL, the material noncompliance is composed of Findings 4, 5, 6, 17, 20, 24, 25, 27, 34, 35, 36, 42, 43, 44, 47, 48, 49, 50, 51, 52, 55, 56, 57, 58, 59, 69, 70, 76, 89, 90, 91, 92, 93, 104, 105, 106, and 108 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 7, 8, 15, 16, 20, 21, 23, 28, 29, 33, 37, 38, 40, 41, 45, 60, 61, 62, 63, 66, 67, 72, 73, 74, 75, 78, 79, 80, 81, 83, 84, and 85 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 14, 30, and 54 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,016, of which 882 are applicable to District schools other than charter schools and 134 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 34 of the 280 teachers in our test.⁶ Of the 280 teachers, 43 (15 percent) taught at charter schools and 17 (50 percent) of the 34 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 10, 11, 12, 18, 19, 26, 31, 39, 64, 65, 71, 77, 87, 88, 94, 95, 96, 98, 107, 111, and 112 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.8956	1.108	4.3163
102 Basic 4-8	38.6069	1.000	38.6069
103 Basic 9-12	24.6323	1.000	24.6323
111 Grades K-3 with ESE Services	3.4312	1.108	3.8018
112 Grades 4-8 with ESE Services	7.5396	1.000	7.5396
113 Grades 9-12 with ESE Services	8.4695	1.000	8.4695
130 ESOL	(59.7132)	1.185	(70.7601)
254 ESE Support Level 4	(26.7623)	3.619	(96.8528)
255 ESE Support Level 5	(3.0347)	5.642	(17.1218)
300 Career Education 9-12	(2.0672)	1.000	(2.0672)
Subtotal	(5.0023)		(99.4355)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.3732	1.108	.4135
102 Basic 4-8	(9.1803)	1.000	(9.1803)
111 Grades K-3 with ESE Services	(1.0001)	1.108	(1.1081)
112 Grades 4-8 with ESE Services	(3.1631)	1.000	(3.1631)
130 ESOL	(22.2571)	1.185	(26.3747)
Subtotal	(35.2274)		(39.4127)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	4.2688	1.108	4.7298
102 Basic 4-8	29.4266	1.000	29.4266
103 Basic 9-12	24.6323	1.000	24.6323
111 Grades K-3 with ESE Services	2.4311	1.108	2.6937
112 Grades 4-8 with ESE Services	4.3765	1.000	4.3765
113 Grades 9-12 with ESE Services	8.4695	1.000	8.4695
130 ESOL	(81.9703)	1.185	(97.1348)
254 ESE Support Level 4	(26.7623)	3.619	(96.8528)
255 ESE Support Level 5	(3.0347)	5.642	(17.1218)
300 Career Education 9-12	(2.0672)	1.000	(2.0672)
Total	(40.2297)		(138.8482)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#1080</u>	<u>#1322</u>	<u>#1881</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	10.3529	.....	.....	10.3529
103 Basic 9-12	.....	14.5039	3.8137	18.3176
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(.5359)	.....	.....	(.5359)
113 Grades 9-12 with ESE Services	.....	2.4994	1.5451	4.0445
130 ESOL	(8.3529)	(13.5039)	(3.8588)	(25.7156)
254 ESE Support Level 4	(1.0000)	(3.4994)	(3.0000)	(7.4994)
255 ESE Support Level 5	(.4641)	.....	.....	(.4641)
300 Career Education 9-12	.....	<u>(.3483)</u>	.....	<u>(.3483)</u>
Total	<u>.0000</u>	<u>(.3483)</u>	<u>(1.5000)</u>	<u>(1.8483)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#2421</u>	<u>#2471</u>	<u>#2961</u>	<u>#3101</u>	
101	.0000	.....	.....	.8466	1.0000	1.8466
102	10.3529	.....	4.6591	.8468	1.2702	17.1290
103	18.3176	3.8093	.....	.....	.....	22.1269
111	.0000	.....	.....	1.5001	(.5001)	1.0000
112	(.5359)	.....	3.0000	.5001	.....	2.9642
113	4.0445	4.9051	.....	.....	.....	8.9496
130	(25.7156)	(3.7349)	(3.1593)	(1.6934)	(1.2702)	(35.5734)
254	(7.4994)	(4.4051)	(4.4998)	(2.0002)	.....	(18.4045)
255	(.4641)	(.5744)	.....	.....	(.4999)	(1.5384)
300	<u>(.3483)</u>	<u>(1.6816)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.0299)</u>
Total	<u>(1.8483)</u>	<u>(1.6816)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.5299)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#3784</u>	<u>#3951</u>	<u>#4321</u>	<u>#4442</u>	
101	1.8466	.....	1.8576	.....	.....	3.7042
102	17.1290	.....	1.8180	.....	9.9916	28.9386
103	22.1269	3.2629	.....	.....	.....	25.3898
111	1.0000	.....	2.4312	.....	.....	3.4312
112	2.9642	.....	.....	1.0000	(1.4998)	2.4644
113	8.9496	(1.0000)	.....	.4663	.....	8.4159
130	(35.5734)	(2.2629)	(4.1565)	.....	(7.9920)	(49.9848)
254	(18.4045)	.....	(1.4253)	(1.4663)	(.4998)	(21.7959)
255	(1.5384)	.....	(1.0000)	.....	.....	(2.5384)
300	<u>(2.0299)</u>	<u>(.8340)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.8639)</u>
Total	<u>(3.5299)</u>	<u>(.8340)</u>	<u>(.4750)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.8389)</u>

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

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#4522	#5371	#6625*	#6643*	
101	3.7042	.....	.0750	.....	(9.3027)	(5.5235)
102	28.9386	9.7284	(.0601)	1.0000	(10.4838)	29.1231
103	25.3898	.....	.2418	.....	.....	25.6316
111	3.4312	.....	.....	.....	(.5000)	2.9312
112	2.4644	5.0000	.0752	(1.0000)	(2.1631)	4.3765
113	8.4159	.....	.0536	.....	.....	8.4695
130	(49.9848)	(9.7284)	.....	.....	(9.7780)	(69.4912)
254	(21.7959)	(5.0000)	.0336	.....	.....	(26.7623)
255	(2.5384)	.....	(.4963)	.....	.....	(3.0347)
300	<u>(2.8639)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.8639)</u>
Total	<u>(4.8389)</u>	<u>.0000</u>	<u>(.0772)</u>	<u>.0000</u>	<u>(32.2276)</u>	<u>(37.1437)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#7004</u>	<u>#7006</u>	<u>#7023</u>	<u>#7805*</u>	<u>Balance Forward</u>
101	(5.5235)	.....	.....	.1164	4.7348	(.6723)
102	29.1231	.....	.....	.....	2.1123	31.2354
103	25.6316	(.4489)	(.0640)	(.4864)	.....	24.6323
111	2.9312	.....	.....	.....	.....	2.9312
112	4.3765	.....	.....	.....	.....	4.3765
113	8.4695	.....	.....	.....	.....	8.4695
130	(69.4912)	.....	.....	.....	(6.8471)	(76.3383)
254	(26.7623)	.....	.....	.....	.....	(26.7623)
255	(3.0347)	.....	.....	.....	.....	(3.0347)
300	<u>(2.8639)</u>	<u>.3103</u>	<u>.....</u>	<u>.4864</u>	<u>.....</u>	<u>(2.0672)</u>
Total	<u>(37.1437)</u>	<u>(.1386)</u>	<u>(.0640)</u>	<u>.1164</u>	<u>.0000</u>	<u>(37.2299)</u>

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

*Charter School

<u>No. Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7806*</u>	<u>Total</u>
101 Basic K-3	(.6723)	4.9411	4.2688
102 Basic 4-8	31.2354	(1.8088)	29.4266
103 Basic 9-12	24.6323	.....	24.6323
111 Grades K-3 with ESE Services	2.9312	(.5001)	2.4311
112 Grades 4-8 with ESE Services	4.3765	.....	4.3765
113 Grades 9-12 with ESE Services	8.4695	.....	8.4695
130 ESOL	(76.3383)	(5.6320)	(81.9703)
254 ESE Support Level 4	(26.7623)	.....	(26.7623)
255 ESE Support Level 5	(3.0347)	.....	(3.0347)
300 Career Education 9-12	<u>(2.0672)</u>	.....	<u>(2.0672)</u>
Total	<u>(37.2299)</u>	<u>(2.9998)</u>	<u>(40.2297)</u>

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

*Charter School if used

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Hillsborough County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2018-19* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Notification for Out-of-Field Teachers

1. [Ref. 1] Pursuant to Section 1012.42(2), Florida Statutes, when a teacher in a district school system is assigned teaching duties in a class dealing with subject matter that is outside the field in which the teacher is certified, outside the field that was the applicant's minor field of study, or outside the field in which the applicant has demonstrated sufficient subject area expertise, as determined by district school board policy in the subject area to be taught, the parents of all students in the class shall be notified in writing of such assignment, and each school district shall report out-of-field teachers on the district's Web site within 30 days before the beginning of each semester.

Our review of the notification procedures used by the schools in our test disclosed that 9 of the 20 schools did not provide written notification to parents. Rather, the schools posted electronic notifications to the schools' Web sites. Some schools also used electronic methods to notify parents about the notifications posted to the schools' Web sites; however, sole electronic notifications are not considered to meet the statutory requirement that parents of all students in the applicable class be notified in writing. We proposed adjustments for ten out-of-field teachers in our test in Findings 11 (Ref. 108071), 18 (Ref. 132270/71), 26 (Ref. 188170/71), 39 (Ref. 247170), 77 (Ref. 452270), and 98 (Ref. 700670/71/72) and propose no adjustments with this finding.

**Proposed Net
Adjustments
(Unweighted FTE)**

.0000

Findings

Districtwide – Reporting of Bell Schedules

2. [Ref. 108008/188108/242106/247109/378408/432103/662502/664306] Student course schedules were incorrectly reported for 8 of the 17 non-virtual schools tested. The daily instructional and bell schedules provided for the 8 schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in accordance with the schools’ daily instructional and bell schedules. We noted differences ranging from 361 CMW to 696 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW as reflected in the schools’ daily instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect the ultimate funding level. As such, we present this disclosure finding with no proposed adjustment. .0000

Districtwide – Attendance Reporting Procedures

3. [Ref. 108007/132206/188107/242105/247108/296106/310105/378407/432102/444205/452206/537109/662503] Our review of District attendance procedures disclosed that 13 of the 17 non-virtual schools tested either did not retain manual documentation (i.e., source records prepared by the person in the classroom) when attendance was not recorded in the District’s in-house Student Information System “Electronic Access to Student Information” attendance software by the teacher of record (12 schools), or did not record period-by-period attendance (8 schools which included 7 of the 12 schools), contrary to District attendance procedures for students in grades 6-12 and State requirements for students in grades 9-12. Since our review allowed us to determine that each of our test students was recorded in attendance at least 1 day of the reporting survey periods except as noted in Findings 20 (Ref. 188101), 21 (Ref. 188102), and 78 (Ref. 537101), we present this disclosure finding with no proposed adjustment. .0000

Davidsen Middle School (#1080)

4. [Ref. 108001] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

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

Findings

Davidson Middle School (#1080) (Continued)

5. [Ref. 108002] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS . We propose the following adjustment:

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

6. [Ref. 108003] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

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

7. [Ref. 108004] The *Matrix of Services* form for one ESE student was not reviewed when the student’s IEP was revised and subsequently when a new IEP was prepared. We propose the following adjustment:

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

8. [Ref. 108005] The *Matrix of Services* form for one ESE student was not reviewed when the student’s March 2, 2018, IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4641	
255 ESE Support Level 5	<u>(.4641)</u>	.0000

9. [Ref. 108006] School records did not evidence that all required personnel participated in the annual IEP meetings for two ESE students. We propose the following adjustment:

102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	<u>(2.0000)</u>	.0000

10. [Ref. 108070] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a temporary substitute for about a 3-week period encompassing the October 2018 reporting survey period.

Findings

Davidson Middle School (#1080) (Continued)

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, and did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	3.2121	
130 ESOL	<u>(3.2121)</u>	.0000

11. [Ref. 108071] One teacher taught Language Arts courses to classes that included ELL students and the teacher was approved by the School Board to teach out of field in ESOL; however, the students’ parents were not properly notified of the teacher’s out-of-field status as described in Finding 1 (Ref. 1). We propose the following adjustment:

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

12. [Ref. 108072] One teacher taught Language Arts courses to classes that included ELL students but was not properly certified and was not approved by the School Board to teach out of field in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status.

School staff indicated that the teacher was hired as a temporary substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned
(Finding Continues on Next page)

Findings

Davidson Middle School (#1080) (Continued)

to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, and did not hold the proper certification, we propose the following adjustment:

102 Basic 4-8	3.9270	
130 ESOL	<u>(3.9270)</u>	<u>.0000</u>
		<u>.0000</u>

East Bay High School (#1322)

13. [Ref. 132201] School records did not demonstrate that all required personnel participated in the annual IEP meeting for one ESE student. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>

14. [Ref. 132202] Timecards for three Career Education 9-12 students who participated in OJT were signed and dated by the student’s employer before the October 2018 reporting survey period (one student), indicated that the student did not work during the February 2019 reporting survey period (one student), or was not available at the time of our examination and could not be subsequently located (one student). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

East Bay High School (#1322) (Continued)

300 Career Education 9-12	(.3483)	(.3483)
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15. [Ref. 132203] The *Matrix of Services* forms for four ESE students were either not available at the time of our examination and could not be subsequently located (one student) or the *Matrix of Services* forms were not reviewed when the students' IEPs were prepared (three students). We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.9996	
254 ESE Support Level 4	(2.9996)	.0000

16. [Ref. 132204] The *Matrix of Services* form for one ESE student was not reviewed when the student's new IEP was prepared. We propose the following adjustment:

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

17. [Ref. 132205] Our review of School records for 15 ELL students disclosed one or more of the following exceptions:

- School records evidenced that ELL Committees were convened for continued ESOL placements; however, the records did not evidence when the Committees actually convened.
- ELL Committees were not convened by October 1 or within 30 school days prior to each student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.
- The parents of students were not notified of their children's ELL Committee meetings.
- The English language proficiency was not assessed within 30 school days prior to each student's DEUSS anniversary date or the results of the assessments were not available at the time of the ELL Committee meeting.
- School records did not demonstrate that the parents were notified of their children's ESOL placements in a timely manner (i.e., prior to the reporting survey periods).
- An incorrect DEUSS was recorded.

We propose the following adjustment:

103 Basic 9-12	6.9606	
130 ESOL	(6.9606)	.0000

Findings

East Bay High School (#1322) (Continued)

18. [Ref. 132270/71] Two teachers taught Language Arts courses to classes that included ELL students and were approved by the School Board to teach out of field in ESOL; however, as described in Finding 1 (Ref. 1), the students' parents were not properly notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 132270</u>		
103 Basic 9-12	5.8449	
130 ESOL	<u>(5.8449)</u>	.0000
<u>Ref. 132271</u>		
103 Basic 9-12	.2038	
130 ESOL	<u>(.2038)</u>	.0000

19. [Ref. 132272] Our test of teacher certification disclosed that the School's Assistant Principal was reported as a placeholder for a vacant Science position.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since multiple substitute teachers filled the vacant course periods for this position during the October 2018 reporting survey period but none were reported as the teacher of record, we were unable to determine whether there was a certified teacher providing direct instructional services to the students in each of the course periods. We propose the following adjustment:

103 Basic 9-12	.4946	
130 ESOL	<u>(.4946)</u>	<u>.0000</u>
		 <u>(.3483)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hillsborough High School (#1881)

20. [Ref. 188101] School records did not evidence that two students (one student was in our ESOL test and one student was in our ESE Support Levels 4 and 5 test) were in membership during the October 2018 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1409)	
130 ESOL	(.3591)	
254 ESE Support Level 4	<u>(.5000)</u>	(1.0000)

21. [Ref. 188102] One ESE student was not in attendance during the October 2018 reporting survey period. In addition, the *Matrix of Services* form for the student was not reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
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22. [Ref. 188103] School records did not demonstrate that all required personnel participated in the annual IEP meeting for one ESE student. We propose the following adjustment:

103 Basic 9-12	.4549	
113 Grades 9-12 with ESE Services	<u>(.4549)</u>	.0000

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

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

24. [Ref. 188105] School records evidenced that ELL Committees were convened to consider four students’ continued ESOL placements; however, the records did not evidence when the Committees actually convened or if the meetings were timely to each student’s DEUSS anniversary date. In addition, the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	1.5708	
130 ESOL	<u>(1.5708)</u>	.0000

Findings

Hillsborough High School (#1881) (Continued)

25. [Ref. 188106] The English language proficiency of three students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, an incorrect DEUSS was recorded for one student. We propose the following adjustment:

103 Basic 9-12	1.3410	
130 ESOL	<u>(1.3410)</u>	.0000

26. [Ref. 188170/71] Two teachers taught Language Arts courses to classes that included ELL students and were approved by the School Board to teach out of field in ESOL; however, as described in Finding 1 (Ref. 1), the students' parents were not properly notified of the teachers' out-of-field status. In addition, one teacher (Ref. 188171) had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 188170</u>		
103 Basic 9-12	.2116	
130 ESOL	<u>(.2116)</u>	.0000

<u>Ref. 188171</u>		
103 Basic 9-12	.3763	
130 ESOL	<u>(.3763)</u>	<u>.0000</u>

(1.5000)

Leto High School (#2421)

27. [Ref. 242101] The English language proficiency of three ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, an incorrect DEUSS was recorded for one student. We propose the following adjustment:

103 Basic 9-12	.8700	
130 ESOL	<u>(.8700)</u>	.0000

28. [Ref. 242102] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Leto High School (#2421) (Continued)

113 Grades 9-12 with ESE Services	1.9998	
254 ESE Support Level 4	(1.4998)	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

29. [Ref. 242103] The *Matrix of Services* forms for five ESE students were not available at the time of our examination and could not be subsequently located (three students) or were not reviewed when the students' new IEPs were prepared (two students). We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.9053	
254 ESE Support Level 4	<u>(2.9053)</u>	.0000

30. [Ref. 242104] Timecards for 12 Career Education 9-12 students who participated in OJT had the following exceptions:

- a. The month on the timecard for 1 student was changed and we could not determine whether the employer had reverified the accuracy of the hours recorded.
- b. Timecards for 2 students indicated that the students were unemployed and School records did not demonstrate that the students were otherwise engaged in a job search. In addition, the timecard for 1 of these students was not available at the time of our examination and could not be subsequently located for the October 2018 reporting survey period.
- c. Timecards for 6 students were not available at the time of our examination and could not be subsequently located.
- d. More work hours were reported than were supported by 3 students' timecards.

We propose the following adjustment:

300 Career Education 9-12	<u>(1.6816)</u>	(1.6816)
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31. [Ref. 242170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	2.9393	
130 ESOL	(2.8649)	
255 ESE Support Level 5	<u>(.0744)</u>	.0000
		<u>(1.6816)</u>

Findings

Liberty Middle School (#2471)

32. [Ref. 247101] School records did not demonstrate that all required personnel participated in the annual IEP meetings for two ESE students. We propose the following adjustment:

102 Basic 4-8	1.4998	
112 Grades 4-8 with ESE Services	<u>(1.4998)</u>	.0000

33. [Ref. 247102] The IEPs for three ESE students indicated that no services were needed in the Health Care domain; however, the *Matrix of Services* forms were coded Level 2 in the domain. We recalculated the rating and determined that the students were eligible for reporting in Program No. 112 (Grades 4-8 with ESE Services). In addition, the *Matrix of Services* form for one student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	3.0000	
254 ESE Support Level 4	<u>(3.0000)</u>	.0000

34. [Ref. 247103] The English language proficiency of two ELL students was not assessed within 30 school days prior the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.7854	
130 ESOL	<u>(.7854)</u>	.0000

35. [Ref. 247104] An ELL Committee was not convened to consider the continued ESOL placement for one ELL student who met the criteria to exit the ESOL Program based on the scores received on the Spring 2018 ACCESS for ELLs and the FSA in ELA. We propose the following adjustment:

102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000

36. [Ref. 247105] Four ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.5885	
130 ESOL	<u>(1.5885)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Liberty Middle School (#2471) (Continued)

37. [Ref. 247106] The *Matrix of Services* (Matrix) form for one ESE student did not indicate any specific services for the student in two of the Matrix domains. We reset the ratings with a Level 1 for those domains and determined that the student was instead eligible for reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

38. [Ref. 247107] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

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

39. [Ref. 247170] One teacher taught a Language Arts course to a class that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field in ESOL until January 25, 2019, which was after the October 2018 reporting survey period. We also noted that, as described in Finding 1 (Ref. 1), the students’ parents were not properly notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2142	
130 ESOL	<u>(.2142)</u>	<u>.0000</u>
		<u>.0000</u>

Mendenhall Elementary School (#2961)

40. [Ref. 296101] Three ESE students (one student was in our Basic with ESE Services test and two students were in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

41. [Ref. 296102] The *Matrix of Services* forms for two ESE students included services not supported by the students’ IEPs. We recalculated the ratings for those domains and determined that the students were eligible for reporting in Program No. 111 (Grades K-3)
(*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Mendenhall Elementary School (#2961) (Continued)

with ESE Services) or No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	<u>(1.5001)</u>	.0000

42. [Ref. 296103] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4234	
130 ESOL	<u>(.4234)</u>	.0000

43. [Ref. 296104] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4234	
130 ESOL	<u>(.4234)</u>	.0000

44. [Ref. 296105] The letter notifying parents of one ELL student’s ESOL placement was not dated; consequently, we were unable to determine whether the parents were timely notified. We propose the following adjustment:

101 Basic K-3	.8466	
130 ESOL	<u>(.8466)</u>	<u>.0000</u>
		<u>.0000</u>

Morgan Woods Elementary School (#3101)

45. [Ref. 310101] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on a previous placement in the Hospital and Homebound Program and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

46. [Ref. 310102] School records did not demonstrate that all required personnel participated in the annual IEP meeting for one ESE student. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Morgan Woods Elementary School (#3101) (Continued)

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000

47. [Ref. 310103] The letter notifying parents of one ELL student’s ESOL placement was not dated; consequently, we were unable to determine whether the parents were timely notified . We propose the following adjustment:

102 Basic 4-8	.8468	
130 ESOL	<u>(.8468)</u>	.0000

48. [Ref. 310104] One ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4234	
130 ESOL	<u>(.4234)</u>	.0000
		<u>.0000</u>

Jefferson High School (#3784)

49. [Ref. 378401] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. In addition, an incorrect DEUSS was recorded for one student. We propose the following adjustment:

103 Basic 9-12	.8160	
130 ESOL	<u>(.8160)</u>	.0000

50. [Ref. 378402] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, an incorrect DEUSS was recorded for the student. We propose the following adjustment:

103 Basic 9-12	.3759	
130 ESOL	<u>(.3759)</u>	.0000

51. [Ref. 378403] The parents of one ELL student were not notified of their child’s ESOL placement until October 15, 2018, which was after the October 2018 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Jefferson High School (#3784) (Continued)

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

52. [Ref. 378404] An ELL Committee was not convened to consider the continued ESOL placement for one ELL student who met the criteria to exit the ESOL Program based on the scores received on the Spring 2018 ACCESS for ELLs and the FSA in ELA. We propose the following adjustment:

103 Basic 9-12	.7140	
130 ESOL	<u>(.7140)</u>	.0000

53. [Ref. 378405] School records did not demonstrate that all required personnel participated in the annual IEP meeting for one ESE student. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

54. [Ref. 378406] Our review of the OJT records for nine Career Education 9-12 students who participated in OJT disclosed the following: timecards for six students were not available at the time of our examination and could not be subsequently located, timecards for two students indicated that the students were in class and School records did not demonstrate that the students were otherwise engaged in a job search, and the timecard for one student was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	<u>(.8340)</u>	<u>(.8340)</u>
		<u>(.8340)</u>

Shaw Elementary School (#3951)

55. [Ref. 395101] School records did not demonstrate that the parents of one ELL student were notified of the ELL Committee meeting to consider their child's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4521	
130 ESOL	<u>(.4521)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Shaw Elementary School (#3951) (Continued)

56. [Ref. 395102] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4521	
130 ESOL	<u>(.4521)</u>	.0000

57. [Ref. 395103] The parental notification letter of one ELL student’s ESOL placement was dated November 27, 2018, which was after the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4521	
130 ESOL	<u>(.4521)</u>	.0000

58. [Ref. 395104] The parents of one ELL student were notified of their child’s exit from the ESOL Program but were not subsequently notified when the student was reclassified as an ELL student. We propose the following adjustment:

102 Basic 4-8	.4521	
130 ESOL	<u>(.4521)</u>	.0000

59. [Ref. 395105] School records did not evidence that one ELL student was in attendance during the October 2018 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.0288)	
130 ESOL	<u>(.4521)</u>	(.4809)

60. [Ref. 395106] The IEP for one ESE student indicated that no services were needed in the Health Care domain; however, the *Matrix of Services* form was coded at Level 3 in that domain. We recalculated the rating and determined that the student was eligible for reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

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

61. [Ref. 395107] The course schedules for three part-time PK ESE students were not reported in accordance with the students’ class schedules. In addition, we noted that one student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Shaw Elementary School (#3951) (Continued)

111 Grades K-3 with ESE Services	.4312	
254 ESE Support Level 4	<u>(.4253)</u>	.0059

62. [Ref. 395108] The file for one ESE student contained two *Matrix of Services* (Matrix) forms with the same date but indicated different services and cost factor. Consequently, we were unable to determine which Matrix form was valid. We propose the following adjustment:

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

63. [Ref. 395109] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

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

64. [Ref. 395170] One teacher taught Primary Language Arts to a class that included ELL students but was not approved by the School Board to teach out of field in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.4905	
130 ESOL	<u>(.4905)</u>	.0000

65. [Ref. 395171] Our test of teacher certification disclosed that the School’s Assistant Principal was reported as a placeholder for a vacant third grade position during the October 2018 reporting survey period and for a vacant first grade position during the February reporting survey period.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an
(Finding Continues on Next Page)

Findings

Shaw Elementary School (#3951) (Continued)

instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

School personnel were unable to determine who was assigned to the vacant positions daily. Since multiple district mentors and substitute teachers filled the vacant positions during the October 2018 and February 2019 reporting survey periods, but none were reported as the teacher of record, we were unable to determine whether there was a certified teacher providing direct instructional services to the students. We propose the following adjustment:

101 Basic K-3	1.4055	
130 ESOL	<u>(1.4055)</u>	<u>.0000</u>
		<u>(.4750)</u>

Dorothy Thomas Center (#4321)

66. [Ref. 432101] The *Matrix of Services* forms for two ESE students were either not available at the time of our examination and could not be subsequently located (one student) or were not reviewed when the student’s new IEP was prepared (one student). We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	.4663	
254 ESE Support Level 4	<u>(1.4663)</u>	<u>.0000</u>
		<u>.0000</u>

Webb Middle School (#4442)

67. [Ref. 444201] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Webb Middle School (#4442) (Continued)

68. [Ref. 444202] School records did not demonstrate that all required personnel participated in the annual IEP meeting for three ESE students. We propose the following adjustment:

102 Basic 4-8	1.9996	
112 Grades 4-8 with ESE Services	<u>(1.9996)</u>	.0000

69. [Ref. 444203] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4236	
130 ESOL	<u>(.4236)</u>	.0000

70. [Ref. 444204] Our review of School records for ten ELL students disclosed one or more of the following exceptions: ELL Committees were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS, the parents were not notified of their children's ELL Committee meetings; the parents were not notified of their children's ESOL placements; the English language proficiency was not assessed within 30 school days prior to the DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	6.5688	
130 ESOL	<u>(6.5688)</u>	.0000

71. [Ref. 444270] One teacher taught a Language Arts course to classes that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field in ESOL. We propose the following adjustment:

102 Basic 4-8	.9996	
130 ESOL	<u>(.9996)</u>	<u>.0000</u>
		<u>.0000</u>

Turkey Creek Middle School (#4522)

72. [Ref. 452201] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

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

Findings

Turkey Creek Middle School (#4522) (Continued)

73. [Ref. 452202] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

74. [Ref. 452203] The *Matrix of Services* (Matrix) form for one student was not properly completed (not initialed by reviewer) covering the IEP dated March 9, 2018, and was not properly completed (not initialed by reviewer) for a revised IEP prepared on May 8, 2018, and a new Matrix was not prepared when the student’s new IEP was prepared on October 25, 2018, as the improperly completed Matrix was originally dated January 5, 2016, and expired prior to the February 2019 reporting survey period. We propose the following adjustment:

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

75. [Ref. 452204] The *Matrix of Services* form for one ESE student was not reviewed when the student’s new IEPs were prepared. We propose the following adjustment:

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

76. [Ref. 452205] Our review of School records for 25 ELL students reported in the October 2018 or February 2019 reporting survey periods disclosed one or more of the following exceptions:

- Students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL.
- An ELL Committee meeting was convened to consider continued ESOL placement beyond 3 years from the student’s DEUSS; however, we were unable to determine when the Committee actually convened.
- Parents were not notified of the ELL Committee meetings to consider their children’s continued ESOL placements.
- ELL Committees were not convened to consider continued ESOL placements beyond 3 years from each student’s DEUSS.
- An incorrect DEUSS was recorded.

We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Turkey Creek Middle School (#4522) (Continued)

102 Basic 4-8	9.0858	
130 ESOL	<u>(9.0858)</u>	.0000

77. [Ref. 452270] One teacher taught Language Arts courses to classes that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field in ESOL. We also noted that the students' parents were not properly notified of the teacher's out-of-field status as described in Finding 1 (Ref.1). We propose the following adjustment:

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

Hospital/Homebound/Homebased Programs (#5371)

78. [Ref. 537101] The homebound teacher's contact logs for one ESE student disclosed that the student was not in attendance; consequently, not provided homebound services during the February 2019 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0402)</u>	(.0402)
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79. [Ref. 537102] Two ESE students' teleclass courses were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' *Matrix of Services* forms relating to one-on-one services in the Hospital and Homebound Program. The courses were provided in a group setting and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0734	
255 ESE Support Level 5	<u>(.0734)</u>	.0000

80. [Ref. 537103] The *Matrix of Services* forms for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1400	
254 ESE Support Level 4	.0336	
255 ESE Support Level 5	<u>(.1736)</u>	.0000

Findings

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

81. [Ref. 537104] The *Hospital Homebound Medical Information* forms for five ESE students enrolled in the Hospital and Homebound Program were not signed by a licensed physician; consequently, the forms were not valid documentation to support the students' placement in the Hospital and Homebound Program. In addition, the *Matrix of Services* form for one student was not reviewed when the student's IEP was revised, and one student was incorrectly reported in Program No. 255 (ESE Support Level 5) for a course in which the student was receiving instruction in a group teleclass setting. We propose the following adjustment:

101 Basic K-3	.0750	
103 Basic 9-12	.3118	
112 Grades 4-8 with ESE Services	.0800	
113 Grades 9-12 with ESE Services	(.1598)	
255 ESE Support Level 5	<u>(.3070)</u>	.0000

82. [Ref. 537105] Two ESE students in our Basic test were enrolled in the Hospital and Homebound Program with valid Physicians' statements, IEPs, and *Matrix of Services* forms supporting reporting in Program No. 255 (ESE Support Level 5); however, the students were incorrectly reported for Basic funding. We propose the following adjustment:

102 Basic 4-8	(.0601)	
103 Basic 9-12	(.0700)	
255 ESE Support Level 5	<u>.1301</u>	.0000

83. [Ref. 537106] One ESE student was reported in the Hospital and Homebound Program beyond the expected time indicated on the *Hospital Homebound Medical Information* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0502	
255 ESE Support Level 5	<u>(.0502)</u>	.0000

84. [Ref. 537107] The reported instructional minutes for one ESE student enrolled in the Hospital and Homebound Program exceeded the instructional range of time indicated on the student's IEP. In addition, the student was incorrectly reported in Program No. 112 (Grades 4-8 with ESE Services) for a course for which the student was receiving direct, one-on-one instruction. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0550)	
255 ESE Support Level 5	<u>.0367</u>	(.0183)

Findings

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

85. [Ref. 537108] The IEP and therapist’s schedule for one ESE student in Grade 3 enrolled in the Hospital and Homebound Program indicated 60 class minutes per month for hearing services; however, the student was reported for 60 class minutes per week. We propose the following adjustment:

255 ESE Support Level 5	(.0187)	(.0187)
		(.0772)

Literacy/Leadership/Technology Academy (#6625) Charter School

86. [Ref. 662501] The EP for one ESE student did not demonstrate that all required personnel participated in the EP meeting. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
		.0000

Community Charter School of Excellence (#6643)

87. [Ref. 664370] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. In addition, although School management indicated that the teacher was terminated prior to the October 2018 reporting survey period, the School continued to report the teacher as the teacher of record and School records did not clearly indicate who was assigned to the teacher’s reported courses. Since the students’ FTEs are adjusted in Finding 89 (Ref. 664301), we present this disclosure finding with no proposed adjustment.

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88. [Ref. 664375] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student FTE was adjusted in Finding 89 (Ref. 664301), we present this disclosure finding with no proposed adjustment.

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89. [Ref. 664301] Attendance records for 64 students (3 students were in our Basic test and 1 student was in our ESOL test) were not available at the time of our examination and could not be subsequently located. The School provided alternative documentation, including sign-in and sign-out records; however, these records were not signed attesting to the validity of the information and the course or teacher was not always specifically identified. In addition, the parents of 1 ELL student were not notified of their child’s
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Community Charter School of Excellence (#6643) (Continued)

ESOL placement and a timely ELL Committee was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	(12.7869)	
102 Basic 4-8	(14.6597)	
111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	(2.1631)	
130 ESOL	<u>(2.1179)</u>	(32.2276)

90. [Ref. 664302] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	.0000

91. [Ref. 664303] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.3030	
130 ESOL	<u>(1.3030)</u>	.0000

92. [Ref. 664304] Parents of one ELL student were not notified of their child's ESOL placement until March 8, 2019, which was after the February reporting survey period. We propose the following adjustment:

101 Basic K-3	.3915	
130 ESOL	<u>(.3915)</u>	.0000

93. [Ref. 664305] An ELL Committee was convened to consider one student's ESOL placement; however, School records did not evidence when the Committee actually convened. In addition, School records did not demonstrate that the parents of the student were notified of the ELL Committee meeting. We propose the following adjustment:

102 Basic 4-8	.4300	
130 ESOL	<u>(.4300)</u>	.0000

Findings

Community Charter School of Excellence (#6643) (Continued)

94. [Ref. 664371/72/73] Three teachers taught Primary Language Arts to ELL students but were not approved by the Charter School Board to teach ESOL out of field until October 29, 2018, which was after the October 2018 reporting survey period. In addition, although School management indicated that two of the teachers (Ref. 664371/73) were terminated prior to the February 2019 reporting survey period, the School continued to report the teachers as the teacher of record and School records did not clearly indicate who was assigned to the teachers' reported courses. We propose the following adjustments:

<u>Ref. 664371</u>		
101 Basic K-3	.7950	
130 ESOL	<u>(.7950)</u>	.0000
<u>Ref. 664372</u>		
101 Basic K-3	.4911	
130 ESOL	<u>(.4911)</u>	.0000
<u>Ref. 664373</u>		
101 Basic K-3	1.8066	
130 ESOL	<u>(1.8066)</u>	.0000

95. [Ref. 664374] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in English. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

96. [Ref. 664376] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.8804	
130 ESOL	<u>(1.8804)</u>	.0000
		<u>(32.2276)</u>

Findings

Hillsborough Virtual Franchise High School (#7004)

97. [Ref. 700401] The course schedules for four Basic virtual education students were incorrectly reported. Final grades had not been determined for two students as the end-of-course assessment scores were not yet available and Career Education courses for three students (including one of the two without final grades) were incorrectly reported in the Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	(.4489)	
300 Career Education 9-12	<u>.3103</u>	<u>(.1386)</u>
		<u>(.1386)</u>

Hillsborough Virtual Instruction Course Offerings (#7006)

98. [Ref. 700670/71/72] The parents of the students taught by three out-of-field teachers were not properly notified of the teachers' out-of-field status in Chemistry (Ref. 700670/71) and English (Ref. 700672) as described in Finding 1 (Ref. 1). Since all the students were reported for Basic funding, we present this disclosure finding with no proposed adjustment.

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99. [Ref. 700601] A credit recovery course for one Basic virtual education student was not eligible to be reported for FEPF funding as the course was not previously failed. We propose the following adjustment:

103 Basic 9-12	<u>(.1402)</u>	<u>(.1402)</u>
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100. [Ref. 700602] A course for one Basic virtual education student was successfully and timely completed but inadvertently not reported. We propose the following adjustment:

103 Basic 9-12	<u>.0762</u>	<u>.0762</u>
		<u>(.0640)</u>

Hillsborough Virtual School (#7023)

101. [Ref. 702301] The FTE for the courses in one Basic virtual education student's schedule were incorrectly calculated based on 1,500 CMW rather than 1,200 CMW. We propose the following adjustment:

101 Basic K-3	<u>.1164</u>	.1164
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Findings

Hillsborough Virtual School (#7023) (Continued)

102. [Ref. 702302] The Career Education 9-12 courses for three virtual education students in our Basic test were incorrectly reported in the Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	(.4864)	
300 Career Education 9-12	<u>.4864</u>	.0000
		<u>.1164</u>

Waterset Charter School (#7805)

103. [Ref. 780504] Our review of attendance procedures disclosed that the School did not consistently retain signed and dated manual documentation (i.e., source records prepared by the person in the classroom) when attendance was not recorded in the PowerSchool attendance software by the teacher of record. In addition, we could not determine which students were marked present versus absent on the manual documents that were available. Since our review allowed us to determine that each of our test students was recorded in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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104. [Ref. 780501] School records for five ELL students did not evidence that the ELL Committee meetings were timely completed. The ELL Committee meeting (*Student Meeting Report* [Report]) were not printed until February 2019 to represent what would have occurred in October 2018 reporting survey period or before. In some cases, the signatures on the post-printed Report were February 2019. Consequently, School records did not evidence when the Committees actually convened. We propose the following adjustment:

101 Basic K-3	.4232	
102 Basic 4-8	1.6989	
130 ESOL	<u>(2.1221)</u>	.0000

105. [Ref. 780502] Parents of four ELL students were not notified of their children’s ESOL placements until October 31, 2018, which was after the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.6928	
130 ESOL	<u>(1.6928)</u>	.0000

Findings

Waterset Charter School (#7805) (Continued)

106. [Ref. 780503] An ELL Committee was not convened to consider the continued ESOL placement for one ELL student who met the criteria to exit the ESOL Program based on scores received on the Spring 2018 ACCESS. We propose the following adjustment:

101 Basic K-3	.8464	
130 ESOL	<u>(.8464)</u>	.0000

107. [Ref. 780570/71/72/73] Our test of teacher qualifications disclosed that four teachers did not hold valid a Florida teaching certificate. School staff indicated that the teachers were hired as permanent substitutes (Ref. 780570/71) or as temporary substitutes (Ref. 780572/73); however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, and did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 780570</u>		
102 Basic 4-8	.4134	
130 ESOL	<u>(.4134)</u>	.0000
 <u>Ref. 780571</u>		
101 Basic K-3	.4726	
130 ESOL	<u>(.4726)</u>	.0000

		Proposed Net Adjustments (Unweighted FTE)	
Findings			
<u>Waterset Charter School (#7805)</u> (Continued)			
<u>Ref. 780572</u>			
101 Basic K-3	.4726		
130 ESOL	<u>(.4726)</u>		.0000
<u>Ref. 780573</u>			
101 Basic K-3	.8272		
130 ESOL	<u>(.8272)</u>		<u>.0000</u>
			<u>.0000</u>
<u>Southshore Charter Academy (#7806)</u>			
108. [Ref. 780601] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:			
102 Basic 4-8	.4999		
130 ESOL	<u>(.4999)</u>		.0000
109. [Ref. 780602] Attendance records for six students (one student was in our Basic test) were not available at the time of our examination and could not be subsequently located. The School provided alternative documentation, including sign-in and sign-out records; however, these records did not include five of the six students and were not signed attesting to the validity of the information. We propose the following adjustment:			
102 Basic 4-8	<u>(2.9998)</u>		(2.9998)
110. [Ref. 780603] School records did not demonstrate that all required personnel participated in the annual IEP meeting for one ESE student. We propose the following adjustment:			
101 Basic K-3	.5001		
111 Grades K-3 with ESE Services	<u>(.5001)</u>		.0000
111. [Ref. 780670] One teacher taught a Basic subject area course to classes that included ELL students but had earned only 18 of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:			
102 Basic 4-8	.1436		
130 ESOL	<u>(.1436)</u>		.0000

Findings

Southshore Charter Academy (#7806) (Continued)

112. [Ref. 780671/72/73/74/75] Our test of teacher qualifications disclosed that five teachers did not hold a valid Florida teaching certificate. School staff indicated that the teachers were hired as permanent substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, and did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 780671</u>		
101 Basic K-3	.4038	
130 ESOL	<u>(.4038)</u>	.0000
<u>Ref. 780672</u>		
102 Basic 4-8	.1436	
130 ESOL	<u>(.1436)</u>	.0000
<u>Ref. 780673</u>		
101 Basic K-3	3.2296	
130 ESOL	<u>(3.2296)</u>	.0000
<u>Ref. 780674</u>		
102 Basic 4-8	.4039	
130 ESOL	<u>(.4039)</u>	.0000

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Southshore Charter Academy (#7806) (Continued)

Ref. 780675
101 Basic K-3
130 ESOL

.8076
(.8076)

.0000

(2.9998)

Proposed Net Adjustment

(40.2297)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Hillsborough County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) the DEUSS for each student is accurately documented and retained in readily accessible files; (5) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to these assessments; (6) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (7) parents are timely notified of their child's ESOL placement or reclassification into the ESOL Program, and school records demonstrate they were timely invited to participate in ELL Committee meetings; (8) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (10) *Matrix of Services* forms are timely prepared and are reviewed and updated as necessary when students' IEPs are reviewed or updated; (11) students in the Hospital and Homebound Program are reported in the proper FEFP funding categories for the scheduled instructional time as supported by the students' IEPs, valid Physicians' statements, and homebound teachers' contact logs that are properly maintained; (12) each IEP or EP meeting includes the required participants, or their input is documented, signed and dated, and maintained in each student's file; (13) course schedules and the associated FTE for virtual education students are accurately reported; (14) virtual education students are not reported for courses requiring End-of-Course Assessments prior to the test results being available for inclusion in the grade calculation, or for credit recovery courses not previously failed; (15) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files, or based on documented job searches; (16) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (17) teachers hold a valid Florida teaching certificate or are otherwise documented as eligible to teach; (18) all teachers including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; (19) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (20) terminated teachers and placeholder teachers are not reported as the teacher of record for any courses.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2018-19

Attendance

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

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

FTE General Instructions 2018-19

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

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

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

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2018-19

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

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

1. The District

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 238 schools other than charter schools, 49 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$838.5 million was provided through the FEFP to the District for the District-reported 215,429.19 unweighted FTE as recalibrated, which included 24,710.17 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The 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 determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

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

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Notification of Out-of-Field Teachers	1
Districtwide – Reporting of Bell Schedules	2
Districtwide – Attendance Reporting Procedures	3
1. Davidsen Middle School	4 through 12
2. East Bay High School	13 through 19
3. Hillsborough High School	20 through 26
4. Leto High School	27 through 31
5. Liberty Middle School	32 through 39
6. Mendenhall Elementary School	40 through 44
7. Morgan Woods Elementary School	45 through 48
8. Jefferson High School	49 through 54
9. Shaw Elementary School	55 through 65
10. Dorothy Thomas Center	66
11. Webb Middle School	67 through 71
12. Turkey Creek Middle School	72 through 77
13. Hospital/Homebound/Homebased Programs	78 through 85
14. Literacy/Leadership/Technology Academy*	86
15. Community Charter School of Excellence*	87 through 96
16. Hillsborough Virtual Franchise High School	97
17. Hillsborough Virtual Instruction Course Offerings	98 through 100
18. Hillsborough Virtual School	101 and 102
19. Waterset Charter School*	103 through 107
20. Southshore Charter Academy*	108 through 112

* Charter School



Sherrill F. Norman, 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

Report on Student Transportation

We have examined the Hillsborough County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 *FTE General Instructions 2018-19 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Hillsborough County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

⁷ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 15, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2019. (See NOTE B.) The population of vehicles (2,152) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (131,548) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	79
Hazardous Walking	4,474
IDEA – PK through Grade 12, Weighted	7,791
All Other FEFP Eligible Students	<u>119,204</u>
Total	<u>131,548</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 205 of 534 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 2, 5, 6, 12, 13, 14, 15, and 16 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)	-	-
Our tests included 534 of the 131,548 students reported as being transported by the District.	-	205	(196)
In conjunction with our general tests of student transportation we identified certain issues related to 555 additional students.	-	<u>555</u>	<u>(456)</u>
Total	<u>(4)</u>	<u>760</u>	<u>(652)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Hillsborough County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The reported number of buses in operation was overstated by four buses. Students transported on two buses in the October 2018 reporting survey period were incorrectly reported on four different bus numbers and nine students reported on one bus were not listed (6 students) or were not marked as riding (3 students) on the bus driver’s report. One van was incorrectly reported as a bus in the October 2018 reporting survey period. In addition, one bus driver report that included 104 funded students in the February 2019 survey was missing and could not be located. We propose the following adjustments:

October 2018 Survey

Number of Buses in Operation (3)

90 Days in Term

All Other FEFP Eligible Students (9)

February 2019 Survey

Number of Buses in Operation (1)

(4)

Findings

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students

(104)

(113)

2. [Ref. 52] Sufficient documentation was not maintained to support the reporting of 87 students in our test reported in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01 (Technical Assistance Note)*, dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist (Checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding the Checklists and listing of hazardous walking locations for the 2018-19 school year, transportation management indicated that their procedure for documenting each location as hazardous on each Checklist included recording only the date that staff made this determination. However, transportation records did not document the date all the required parties reviewed and agreed that the locations were hazardous. Transportation management acknowledged that five of the Checklists, while dated prior to the reported survey periods, were not signed by all the required parties until March 20, 2020.

In addition, many of the Checklists were not on forms documenting all the required participants noted in Gabby’s Law and the defined boundaries of several locations continued to change without an indication that the changes were again reviewed by the required parties and defined parameters were agreed upon by those parties. The District was unable to provide documentation to support if, and when, the hazardous conditions were either inspected by the required participants, a determination was made that *(Finding Continues on Next Page)*

Findings

the location met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition and did not provide documentation to indicate that any of the above-referenced students were otherwise eligible for reporting in another ridership category. In addition, 5 of our test students were not required to cross a designated hazardous location in order to walk to school. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking	(44)	
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February 2019 Survey

90 Days in Term

Hazardous Walking	(43)	(87)
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3. [Ref. 53] Our general tests disclosed that five PK students, who were submitted for funding without an ESE code, were incorrectly reported. Specifically, two of the students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category, two of the students were not IDEA students and the students' parents were not enrolled in a Teenage Parent Program and, one student's file did not contain a valid IEP covering the reporting survey period. Two of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining three students were not eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(1)	
All Other FEFP Eligible Students	2	

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(3)
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4. [Ref. 54] Our general tests disclosed that 12 students were not listed on the supporting bus drivers' reports; consequently, we could not determine that the students were provided transportation. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2018 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
February 2019 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	(1)	
June 2019 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(12)
5. [Ref. 55/56] Our general tests disclosed that 325 students (98 students were in our test) were incorrectly submitted for funding in the summer reporting survey periods. Specifically, the students were not identified with an ESE code and were not enrolled in a nonresidential DJJ Program. We requested that District ESE personnel provide IEPs for the students documenting the need for ESY services and transportation as a related service; however, the District was unable to provide IEPs to support the students' reporting. In addition, a separate ridership count was not taken for the July 2018 reporting survey period (Ref. 56). We propose the following adjustments:		
Ref. 55		
June 2019 Survey		
<u>12 Days in Term</u>		
Hazardous Walking	(25)	
All Other FEFP Eligible Students	(19)	
<u>8 Days in Term</u>		
Hazardous Walking	(3)	(47)
Ref. 56		
July 2018 Survey		
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(9)	
<u>10 Days in Term</u>		
Hazardous Walking	(53)	
IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	(162)	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>7 Days in Term</u>		
Hazardous Walking	(2)	
All Other FEFP Eligible Students	(6)	
<u>6 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
<u>2 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(32)	
All Other FEFP Eligible Students	<u>(1)</u>	(278)

6. [Ref. 57] Our general tests disclosed that 101 students (4 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were transported by passenger cars; consequently, the students should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2018 Survey

<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(101)	
All Other FEFP Eligible Students	<u>101</u>	0

7. [Ref. 58] Our general tests disclosed that 428 PK students were incorrectly reported for 90 DIT. The students were enrolled in 3-day per-week ESE Programs and should have been reported for 54 DIT. We propose the following adjustments:

October 2018 Survey

<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(191)	
All Other FEFP Eligible Students	(1)	

54 Days in Term

IDEA - PK through Grade 12, Weighted	191	
All Other FEFP Eligible Students	1	

February 2019 Survey

<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(234)	
All Other FEFP Eligible Students	(2)	

54 Days in Term

IDEA - PK through Grade 12, Weighted	234	
All Other FEFP Eligible Students	<u>2</u>	0

Findings

8. [Ref. 59] Our review of transportation records disclosed that one of the multiple routes on one bus driver’s report was not signed by the bus driver attesting to the accuracy of the ridership reported for that specific route; consequently, the reported ridership of three students was not supported. We propose the following adjustment:

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	(3)
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9. [Ref. 60] Our general tests disclosed that 80 students were incorrectly reported for 90 DIT rather than the number of DIT scheduled for their community-based training (CBT) or community work experience (CWE). In addition, we requested that the District ESE personnel review the students’ IEPs to determine whether the students’ IEPs indicated the need for transportation services for CBT or CWE and transportation management only provided IEPs for 4 students that indicated the need for such services. Consequently, the remaining 76 students were not eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(16)	
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All Other FEFP Eligible Students	(24)	
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47 Days in Term

All Other FEFP Eligible Students	1	
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43 Days in Term

IDEA - PK through Grade 12, Weighted	1	
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All Other FEFP Eligible Students	1	
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February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(16)	
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All Other FEFP Eligible Students	(24)	
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58 Days in Term

All Other FEFP Eligible Students	<u>1</u>	(76)
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10. [Ref. 61] Our general tests disclosed that two students were incorrectly reported as follows: one student was reported for 25 DIT rather than 12 DIT as supported by the ESE Program calendar and one student was not eligible for State transportation funding
(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

as the IEP did not indicate that ESY services were required. We propose the following adjustment:

June 2019 Survey

25 Days in Term

IDEA - PK through Grade 12, Weighted (1)

12 Days in Term

IDEA - PK through Grade 12, Weighted 1

8 Days in Term

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

11. [Ref. 62] Our general review of the District’s list of hazardous walking conditions disclosed that 21 students were reported at ten schools that did not have designated hazards. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking (7)

February 2019 Survey

90 Days in Term

Hazardous Walking (14) (21)

12. [Ref. 63] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category as the student was not enrolled in a Teenage Parent Program; however, we determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2018 Survey

90 Days in Term

Teenage Parents and Infants (1)

All Other FEFP Eligible Students 1 0

13. [Ref. 64] Ten students in our test were either not marked on the supporting bus drivers’ reports as riding the bus (one student) or were not listed on the bus drivers’ reports (nine students). We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking (1)

All Other FEFP Eligible Students (2)

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2019 Survey

90 Days in Term

Hazardous Walking	(2)	
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(3)</u>	(10)

14. [Ref. 65] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. One student's IEP did not authorize transportation services; however, the student lived 2 miles or more from the student's assigned school and was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. The other student was not eligible for State transportation funding during the summer reporting survey period as the student's IEP did not authorize ESY services. We propose the following adjustments:

February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

June 2019 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
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15. [Ref. 66] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The IEPs indicated that the students met one of the five criteria required for reporting in the weighted ridership category; thus, the students were eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

June 2019 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	<u>(2)</u>	0

16. [Ref. 67] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP indicated that a special transportation environment was required; however, a supporting Physician's prescription was not available at the time of our examination and could not be subsequently located to support this. The student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2018 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(652)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Hillsborough County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) all bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who provided the transportation and are retained; (3) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting the students in the Hazardous Walking ridership category; (4) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) students who are reported in the weighted ridership category are documented as needing transportation and as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (6) students transported in vehicles other than a school bus (i.e., contracted cars and vans) are not reported in the weighted ridership category and the vehicle category is accurately reported; (7) only ESE students classified as students with disabilities under the IDEA and whose IEPs document the need for ESY and transportation, or are students attending a nonresidential DJJ program are reported in funded categories during the summer reporting survey periods; (8) the IEPs for students transported from center to non-center locations document the need for the instructional program or services and specify that the District is to provide the transportation services; (9) students whose IEPs document their meeting at least one of the five criteria required for weighted classification are reported in the weighted ridership category; (10) only PK students classified as students with disabilities under the IDEA or whose parent is documented as enrolled in a Teenage Parent Program or as a Program completer are reported for State transportation funding; and (11) only students who are documented as enrolled in a Teenage Parent Program or as a Program completer are reported in the Teenage Parents and Infants ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2018-19 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

1. Student Eligibility

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

2. Transportation in Hillsborough County

For the fiscal year ended June 30, 2019, the District received \$31.6 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	176	298	1,757
October 2018	849	65,063	17,298
February 2019	837	65,326	15,956
June 2019	<u>290</u>	<u>861</u>	<u>3,701</u>
Totals	<u>2,152</u>	<u>131,548</u>	<u>38,712</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

School Board

Lynn L. Gray, Chair
Stacy A. Hahn, Ph.D., Vice Chair
Nadia T. Combs
Karen Perez
Melissa Snively
Jessica Vaughn
Henry "Shake" Washington



Hillsborough County
PUBLIC SCHOOLS
Preparing Students for Life

Superintendent of Schools
Addison G. Davis

December 15, 2020

Ms. Sherrill F. Norman,
CPA Auditor General
Claude Pepper Building, Room
G74 111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

In connection with the preliminary and tentative report on the examination of the Florida Education Finance Program (FEFP) Full Time Equivalent (FTE) Students and Transportation, as reported by Hillsborough County for the fiscal year ended June 30, 2019.

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

1) English for Speakers of Other Languages (ESOL)

Findings - 4, 5, 6, 17, 24, 25, 27, 34, 35, 36, 42, 43, 44, 47, 48, 49, 50, 51, 52, 55, 56, 57, 58, 59, 69, 70, 76

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

2) Attendance Records

Finding: 3 (Districtwide)

- Continued training on District attendance procedures and practices for administrators, data processors, attendance clerks, and other employees directly related to attendance taking policies.
- Enhancing attendance training will emphasize and continue to focus on the requirements of taking period-by-period attendance at the secondary level (including ESE centers). There will also be a

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Raymond O. Shelton School Administrative Center • 901 East Kennedy Blvd. • Tampa, FL 33602-3507

continued focus centering on the process and reports used to prompt teachers to take attendance and document this compliance.

- The District will continue to stress compliance with attendance recordkeeping procedures, especially emphasizing the retaining of manual documents when attendance was not recorded by the teacher of record. Additionally, trainings will focus on consistently signing and dating documents by the preparers. These records will be verified during the FTE verification process.

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

Findings: 14, 30, 54

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

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

Findings: 7, 8, 9, 13, 15, 16, 20, 21, 22, 23, 28, 29, 32, 33, 37, 38, 40, 41, 45, 46, 53, 60, 61, 62, 63, 66, 67, 68, 72, 73, 74, 75, 78, 79, 80, 81, 82, 83, 84, 85

- Matrix monitoring is a task for the entire Area Office Team. Matrix monitoring is in place to ensure that schools are completing matrix of services accurately (Getting Credit for What You Do). Teams will complete three direct site visits and follow up at FTE. Each person plays an important role on the team. Staffing will take the lead, but the entire team will work collaboratively to complete the process. Other personnel such as Velasco, Sensory Programs, FDLRS, and Pre-K may also assist Area teams.
- Staffing will assign one staffing member as the Matrix Contact. This person will:
 - Collaborate with the Area Team to identify schools requiring review
 - Coordinate the assigned school staffing specialist to bring the targeted rosters to team meeting for discussion and review of students
 - Schedule dates to visit the school site and review matrix
 - Collaborate and choose teams of two for direct site visits:
 - Staffing Coordinator
 - Staffing Specialist
 - DRT
 - ESE Supervisor
 - Velasco staff
 - Other supervisors, i.e. Pre-K, Sensory programs
 - Follow up with site to ensure the J-screen matches new Matrix if applicable
- Three times a year the Matrix Contact will bring the topic of matrix review/site visits to an Area Team Meeting. Visits will take place in:
 - September: direct site visit
 - Follow up at Fall FTE Pre-verification
 - January: direct site visit
 - Follow up at Spring FTE Pre-verification
 - March: direct site visit
- Procedure for Matrix Review Teams when conducting direct site visit

- Schedule with ESE SLC
- Have SLC pull folders and print J-screens for students that will be reviewed
- Take a targeted roster with highlighted names of students to review
- Ask probing questions about each student including ALL domains
- Review IEPs/matrix
- Review any additional documentation
- If changes were made, complete J-screen and have DP update immediately
- Bring updated J-screen back to Matrix Contact
- Direct the Small Learning Community (SLC) to review matrix changes with their schools
- Area Office personnel will verify that the SLC met with his/her school team through discussion at the next Area SLC meeting.
- Procedure for FTE pre-verification and FTE follow up:
 - Matrix Contact identifies which schools to attend the Matrix Review Table (virtual or face-to-face)
 - Schools may be requested to attend the Matrix Review Table (virtual or face-to-face) to spot-check targeted rosters for students identified through direct site visits who had a change in their matrix
- Retrain all ESE personnel on the process for excusing a member of the IEP Team.
- As a new IEP template is being developed, consider process to ensure that parent written consent for an IEP Team member's excusal and written input from the excused member is appropriately obtained and that the documentation is filed into the student's cumulative folder.
- Assign a staffing specialist to Hospital/Homebased program.
- Based on the original orders provided by the physician, a review date will be set for each student to ensure that new (current) physician documentation is available for the student to continue eligibility for the Hospital/Homebased program.
- Review qualification of required signatures with all Hospital/Homebased personnel who are responsible for addressing eligibility for students for the program.

5) Certification

Findings: 1 (Districtwide), 10, 11, 12, 18, 19, 26, 31, 39, 64, 65, 71, 77, 98

- The District Certification Office will continue to work with District Schools and Charter Schools to ensure that teachers are properly certified.
- If teaching out-of-field, teacher should be timely approved to do so by the School Board or Charter School. Parents are appropriately and timely notified of the out-of-field assignment; and out of field teachers earn the appropriate college credits or in-service training outlined by their role and their in service training timeline.
- Care will be taken to ensure terminated teachers and placeholder teachers are not reported as the teacher of record for any courses.

6) Reporting of Bell

Schedules Finding: 2 (Districtwide)

- Increased focus will be made to ensure student course schedules are reported in accordance with the schools' daily instructional and bell schedules.

7) Virtual Instructional Programs

Findings: 97, 99, 100, 101, 102

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

8) Transportation

Findings: 1(Ref.51), 2(Ref.52), 3(Ref.53), 4(Ref.54), 5(Ref.55/56), 6(Ref.57), 7(Ref.58), 8(Ref.59), 9(Ref.60), 10(Ref.61), 11(Ref.62), 12(Ref.63), 13(Ref.64), 14(Ref.65), 15(Ref.66), 16(Ref.67)

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

Charter Schools are separate, not-for-profit corporations organized under Section 1002.33, F.S., to operate as public schools and are held responsible for prudent use of the public funds they receive. Although Charter Schools are considered Component Units of Hillsborough County Public Schools, they are legally separate from the District School Board. As such, the Charter School office was provided with a copy of the preliminary and temporary report and asked to provide a response. With the exception of one school, Community Charter School, the Charter Office responded with their acceptance of findings as stated in the preliminary report.

The Community Charter School of Excellence was part of the Florida Auditor General FTE audit for the 2018-2019 school year. As a result, there were several FTE findings which resulted in the school being overpaid by \$148,648: Findings - 87(Ref. 664370), 88(Ref. 664375), 89(Ref. 664301), 90(Ref. 664302), 91(Ref. 664303), 92 (Ref. 664304), 93(Ref. 664305), 94(Ref. 664371/72/73), 95(Ref. 664374), and 96 (Ref. 664376). The school was closed in June 2020 due to financial reasons and therefore, not able to fulfill the audit finding.

As the sponsor, Hillsborough County Public Schools would like to appeal the finding and the debt according to Florida Statute 1002.33(8)(e) "If a charter is not renewed or is terminated the charter school is responsible for all debts of the charter school. The district may not assume the debt from any contract made between the governing body of the school and a third party, except for a debt that is previously detailed and agreed upon in writing by both the district and the governing board of the school and that may not reasonably be assumed to have been satisfied by the district."

If you should have any questions or concerns regarding the Charter Schools portion of the audit, please contact Cinzia DeLange in the Charter Office at 813-272-4049.

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

In conclusion, we wish to thank Ms. Mary Anne Pekkala, Ms. Denise Cox, and Mr. John Kraus of the Auditor General's Office for the professional and courteous manner in which they conducted the FTE Program Audit. Please feel free to contact me or our staff, as needed, if any additional questions arise.

Respectfully,



Addison G. Davis
Superintendent of Schools