REPORT NO. 2015-003
JULY 2014

MIAMI-DADE COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

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

Member	District No.
Dr. Wilbert T. Holloway	1
Dr. Dorothy Bendross-Mindingall	2
Dr. Martin Karp, Vice Chair from 11-20-12	3
Ms. Perla Tabares Hantman, Chair	4
Mr. Renier Diaz de la Portilla to 11-19-12	5
Ms. Susie V. Castillo from 11-20-12	5
Ms. Raquel A. Regalado	6
Mr. Carlos L. Curbelo	7
Dr. Marta Perez	8
Dr. Lawrence S. Feldman, Vice Chair to 11-19-12	9

Alberto M. Carvalho, Superintendent

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

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

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2013

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

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

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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, Career Education 9-12 (OJT), and student transportation, the Miami-Dade County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- **Seventy-six of the 551 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies. Of the 551 teachers sampled, 55 (10 percent) taught at charter schools and 17 of the 76 teachers (23 percent) with exceptions taught at charter schools.**
- **Two hundred eighty-seven of the 1,350 students in our ESOL sample and 37 of the 348 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 1,350 students in our ESOL sample, 142 (11 percent) attended charter schools and 64 of the 287 students (23 percent) with exceptions attended charter schools. Similarly, 24 of the 348 students in our Career Education 9-12 (OJT) sample (7 percent) attended charter schools and 21 of the 37 students (56 percent) with exceptions attended charter schools.**
- **Of the 721 students in our student transportation sample, 145 had exceptions involving their reported ridership classification or eligibility for State transportation funding.**

Noncompliance related to reported FTE resulted in 150 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 470.2872 (negative 53.8462 applicable to District schools other than charter schools and negative 416.4410 applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 592.5860 (negative 155.6736 is applicable to District schools other than charter schools and a negative 436.9124 is applicable to charter schools). Noncompliance related to student transportation resulted in 15 findings and a proposed net adjustment of a negative 273 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Miami-Dade County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $2,123,224 (negative 592.5860 times $3,582.98), of which a negative $557,776 is applicable to District schools other than charter schools and a negative $1,565,448 is applicable to charter schools.

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

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

SCHOOL DISTRICT OF MIAMI-DADE COUNTY

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

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 366 District schools other than charter schools, 120 charter schools, 2 District cost centers, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 350,816.95 unweighted FTE for those students which included 47,772.63 unweighted FTE for charter school students and received approximately $646.74 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $24.45 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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

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

We have examined the Miami-Dade County District School Board's compliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following material noncompliance:

1. Teachers

   Of the 551 teachers in our sample, 76 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies.[1] Of the 551 teachers sampled, 55 (10 percent) taught at charter schools and 17 of the 76 teachers (23 percent) with exceptions taught at charter schools.

2. Students

   Two hundred eighty-seven of the 1,350 students in our ESOL sample[2] and 37 of the 348 students in our Career Education 9-12 (OJT) sample[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. Of the 1,350 students in our ESOL sample, 142 (11 percent) attended charter schools and 64 of the 287 students (23 percent) with exceptions attended charter schools. Similarly, 24 of the 348 students in our Career Education 9-12 (OJT) sample (7 percent) attended charter schools and 21 of the 37 students (56 percent) with exceptions attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

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[1]*For teachers, see SCHEDULE D, Finding Nos. 4, 5, 6, 8, 10, 19, 24, 25, 26, 27, 29, 33, 34, 41, 46, 52, 53, 55, 58, 61, 64, 65, 69, 70, 76, 77, 78, 79, 83, 84, 88, 90, 91, 96, 102, 103, 104, 109, 110, 111, 116, 118, 125, 126, 133, 134, 135, 136, 140, 141, 142, 144, 145, 146, 147, 148, and 149.*

[2]*For ESOL, see SCHEDULE D, Finding Nos. 2, 3, 7, 9, 12, 13, 14, 16, 17, 18, 21, 22, 28, 30, 31, 32, 35, 36, 37, 38, 39, 42, 44, 47, 48, 50, 54, 56, 59, 60, 62, 67, 73, 74, 80, 81, 82, 85, 86, 87, 89, 93, 94, 95, 97, 98, 99, 100, 101, 105, 106, 113, 117, 119, 122, 127, 128, 129, 130, and 138.*

[3]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 75, 108, 115, 120, 121, 123, 124, 131, and 132.*

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[4] 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 missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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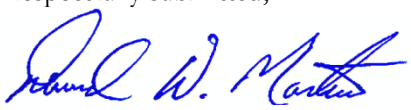
[4] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

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

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
July 2, 2014

SCHEDULE A

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

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 350,816.95 unweighted FTE that included 47,772.63 unweighted FTE for charter school students at 366 District schools other than charter schools, 120 charter schools, 2 District cost centers, and reported 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (490) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (61,406) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Sampled		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	482	44	39,268	517	26	222,431.4300	379.6387	(6.0210)
Basic with ESE Services	479	45	10,343	370	19	74,396.1600	337.2498	(59.1074)
ESOL	447	40	10,304	1,350	287	48,832.0000	972.5307	(381.8757)
ESE Support Levels 4 and 5	196	33	796	449	17	2,184.4700	332.8450	(20.1133)
Career Education 9-12	76	10	695	348	37	2,972.8900	61.2049	(3.1698)
All Programs	490	47	61,406	3,034	386	350,816.9500	2,083.4691	(470.2872)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,897 of which 1,770 is applicable to District schools other than charter schools and 127 applicable to charter schools) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 551 and found exceptions for 76 of those teachers. Of the 551 teachers sampled, 55 (10 percent) taught at charter schools and 17 of the 76 teachers (23 percent) with exceptions taught at charter schools.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE

(For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2013

District Schools Other Than Charter Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	(1.6900)	1.117	(1.8877)
102	Basic 4-8	87.1306	1.000	87.1306
103	Basic 9-12	173.1742	1.020	176.6377
111	Grades K-3 with ESE Services	6.7900	1.117	7.5844
112	Grades 4-8 with ESE Services	.5000	1.000	.5000
113	Grades 9-12 with ESE Services	(1.7974)	1.020	(1.8333)
130	ESOL	(296.9115)	1.167	(346.4957)
254	ESE Support Level 4	(16.4933)	3.524	(58.1224)
255	ESE Support Level 5	(3.6200)	5.044	(18.2593)
300	Career Education 9-12	(.9288)	.999	(0.9279)
	Subtotal	(53.8462)		(155.6736)

Charter Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	4.0000	1.117	4.4680
102	Basic 4-8	4.4000	1.000	4.4000
103	Basic 9-12	(273.0358)	1.020	(278.4965)
111	Grades K-3 with ESE Services	.0000	1.117	.0000
112	Grades 4-8 with ESE Services	.0000	1.000	.0000
113	Grades 9-12 with ESE Services	(64.6000)	1.020	(65.8920)
130	ESOL	(84.9642)	1.167	(99.1532)
254	ESE Support Level 4	.0000	3.524	(.0000)
255	ESE Support Level 5	.0000	5.044	(.0000)
300	Career Education 9-12	(2.2410)	.999	(2.2387)
	Subtotal	(416.4410)		(436.9124)

Total of Schools No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	2.3100	1.117	2.5803
102	Basic 4-8	91.5306	1.000	91.5306
103	Basic 9-12	(99.8616)	1.020	(101.8588)
111	Grades K-3 with ESE Services	6.7900	1.117	7.5844
112	Grades 4-8 with ESE Services	.5000	1.000	.5000
113	Grades 9-12 with ESE Services	(66.3974)	1.020	(67.7253)
130	ESOL	(381.8757)	1.167	(445.6489)
254	ESE Support Level 4	(16.4933)	3.524	(58.1224)
255	ESE Support Level 5	(3.6200)	5.044	(18.2593)
300	Career Education 9-12	(3.1698)	.999	(3.1666)
	Total	(470.2872)		(592.5860)

[1] *See NOTE A6.*

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

		Proposed Adjustments[1]		
No. Program	**District-Wide**	**#0091**	**#0121**	**Balance Forward**
101 Basic K-3	(53.2900)	3.0000	5.4000	(44.8900)
102 Basic 4-8	.....	4.1204	2.4000	6.5204
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	1.7900	.....	.....	1.7900
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(7.0287)	(7.8000)	(14.8287)
254 ESE Support Level 4	.....	(.0917)	.....	(.0917)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	(51.5000)	.0000	.0000	(51.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0122**	**#0125**	**#0271**	**#0761**	**Balance Forward**
101	(44.8900)	.8000	.....	.8000	2.0000	(41.2900)
102	6.5204	3.3100	.....	2.4000	2.0335	14.2639
103	.0000	.....	.....	.....	.....	.0000
111	1.7900	.....	1.0000	.....	.....	2.7900
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(14.8287)	(3.7500)	.....	(3.2000)	(4.0335)	(25.8122)
254	(.0917)	(.3600)	(1.0000)	.....	1.0000	(.4517)
255	.0000	.....	.....	.....	(1.0000)	(1.0000)
300	.0000	.....	.....	.....	.....	.0000
Total	(51.5000)	.0000	.0000	.0000	.0000	(51.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0881**	**#1761**	**#2041**	**#2191**	**Balance Forward**
101	(41.2900)	1.1000	2.0000	1.6000	1.5000	(35.0900)
102	14.2639	3.2100	.8000	11.2684	1.2000	30.7423
103	.0000	.....	.....	.....	.....	.0000
111	2.7900	.....	.....	.....	.....	2.7900
112	.0000	.....	.....	.0000	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(25.8122)	(4.8100)	(2.8000)	(11.8684)	(2.4000)	(47.6906)
254	(.4517)	.....	.....	(1.0000)	(.3000)	(1.7517)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	.0000	.....	.....	.....	.....	.0000
Total	(51.5000)	(.5000)	.0000	.0000	.0000	(52.0000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#2371**	**#2661**	**#3030***	**#3501**	**Balance Forward**
101	(35.0900)	21.4000	1.2000	4.0000	1.3000	(7.1900)
102	30.7423	1.6000	.....	1.2000	1.8500	35.3923
103	.0000	.....	.....	.....	.....	.0000
111	2.7900	.....	.....	.....	.5000	3.2900
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(47.6906)	(23.0000)	(1.2000)	(5.2000)	(3.1500)	(80.2406)
254	(1.7517)	.....	.....	.....	(.5000)	(2.2517)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	.0000	.....	.....	.....	.....	.0000
Total	(52.0000)	.0000	.0000	.0000	.0000	(52.0000)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#4761**	**#5121**	**#5201**	**#5791**	**Balance Forward**
101	(7.1900)	.8000	3.6000	.....	4.8000	2.0100
102	35.3923	1.6000	4.0000	2.4000	2.4100	45.8023
103	.0000	.....	.....	.....	.....	.0000
111	3.2900	.5000	1.0000	.....	.5000	5.2900
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(80.2406)	(2.4000)	(7.6000)	(2.4000)	(7.2100)	(99.8506)
254	(2.2517)	(.5000)	(1.0000)	.....	.....	(3.7517)
255	(1.0000)	.....	.....	.....	(.5000)	(1.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	(52.0000)	.0000	.0000	.0000	.0000	(52.0000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#5991**	**#6028***	**#6061**	**#6091**	**Balance Forward**
101	2.0100	.8000	.....	.....	.....	2.8100
102	45.8023	4.5500	3.2000	.8668	22.3686	76.7877
103	.0000	.....	.....	.....	.....	.0000
111	5.2900	1.0000	.....	.....	.....	6.2900
112	.0000	.....	.....	1.0000	.....	1.0000
113	.0000	.....	.....	.....	.....	.0000
130	(99.8506)	(4.5500)	(3.2000)	(.8668)	(22.3686)	(130.8360)
254	(3.7517)	(1.8000)	.....	(1.0000)	.....	(6.5517)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	(52.0000)	.0000	.0000	.0000	.0000	(52.0000)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#6281**	**#7001**	**#7011**	**#7015***	**Balance Forward**
101	2.8100	.....	.....	.....	.....	2.8100
102	76.7877	8.8755	.....	.....	.....	85.6632
103	.0000	.....	.....	18.5000	4.5866	23.0866
111	6.2900	.....	.....	.....	.....	6.2900
112	1.0000	(1.0000)	.....	.....	.....	.0000
113	.0000	.....	(.9174)	.5000	(1.0000)	(1.4174)
130	(130.8360)	(7.8755)	.....	(18.5000)	(4.0866)	(161.2981)
254	(6.5517)	.....	.....	(.5000)	.....	(7.0517)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	.....	.....	.....	(2.2410)	(2.2410)
Total	(52.0000)	.0000	(.9174)	.0000	(2.7410)	(55.6584)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#7030***	**#7050***	**#7051**	**#7062***	**Balance Forward**
101	2.8100	.....	.....	.....	.....	2.8100
102	85.6632	.....	.....	.....	.....	85.6632
103	23.0866	(248.4100)	14.5076	31.7000	1.4000	(177.7158)
111	6.2900	.....	.....	.....	.....	6.2900
112	.0000	.....	.....	.....	.....	.0000
113	(1.4174)	(54.0000)	.....	.....	.....	(55.4174)
130	(161.2981)	(37.5900)	(14.5076)	(31.7000)	(1.4000)	(246.4957)
254	(7.0517)	.....	.....	.....	.....	(7.0517)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	(2.2410)	.....	.....	.....	.....	(2.2410)
Total	(55.6584)	(340.0000)	.0000	.0000	.0000	(395.6584)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#7065***	**#7067***	**#7068***	**#7069***	**Balance Forward**
101	2.8100	.....	.....	.....	.....	2.8100
102	85.6632	.....	.....	.....	.....	85.6632
103	(177.7158)	(60.3200)	2.4000	1.9000	10.9000	(222.8358)
111	6.2900	.....	.....	.....	.....	6.2900
112	.0000	.....	.....	.....	.....	.0000
113	(55.4174)	(9.6000)	.....	.....	.....	(65.0174)
130	(246.4957)	(2.2800)	(2.4000)	(2.9000)	(11.4000)	(265.4757)
254	(7.0517)	.....	.....	.....	.....	(7.0517)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	(2.2410)	.....	.....	.....	.....	(2.2410)
Total	(395.6584)	(72.2000)	.0000	(1.0000)	(.5000)	(469.3584)

*Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#7071**	**#7111**	**#7131**	**#7201**	**Balance Forward**
101	2.8100	.....	.....	.....	.....	2.8100
102	85.6632	.....	.....	.....	.....	85.6632
103	(222.8358)	12.6750	5.9178	4.7322	6.3000	(193.2108)
111	6.2900	.....	.....	.....	.....	6.2900
112	.0000	.....	.....	.....	.....	.0000
113	(65.0174)	.6200	(.5000)	.....	.....	(64.8974)
130	(265.4757)	(12.6750)	(4.9178)	(4.7322)	(6.3000)	(294.1007)
254	(7.0517)	.....	(.5000)	.....	.....	(7.5517)
255	(1.5000)	(.6200)	.....	.....	.....	(2.1200)
300	(2.2410)	(.0500)	(.1788)	.....	(.3500)	(2.8198)
Total	(469.3584)	(.0500)	(.1788)	.0000	(.3500)	(469.9372)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#7361**	**#7541**	**#7591**	**#8151**	**Balance Forward**
101	2.8100	.....	.....	.....	.....	2.8100
102	85.6632	.....	.....	.....	.9174	86.5806
103	(193.2108)	4.3000	25.9500	60.1000	2.9992	(99.8616)
111	6.2900	.....	.....	.....	.....	6.2900
112	.0000	.....	.....	.....	.5000	.5000
113	(64.8974)	.....	.....	(1.5000)	.....	(66.3974)
130	(294.1007)	(4.3000)	(25.8750)	(57.6000)	.....	(381.8757)
254	(7.5517)	.....	(.0750)	.5000	(4.4166)	(11.5433)
255	(2.1200)	.....	.....	(1.5000)	.....	(3.6200)
300	(2.8198)	(.2000)	(.1500)	.....	.....	(3.1698)
Total	(469.9372)	(.2000)	(.1500)	.0000	.0000	(470.2872)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

No.	Program	Brought Forward	Proposed Adjustments[1] #8181	#9013	Total
101	Basic K-3	2.8100	.....	(.5000)	2.3100
102	Basic 4-8	86.5806	4.9500	.....	91.5306
103	Basic 9-12	(99.8616)	.....	.....	(99.8616)
111	Grades K-3 with ESE Services	6.2900	.....	.5000	6.7900
112	Grades 4-8 with ESE Services	.5000	.....	.....	.5000
113	Grades 9-12 with ESE Services	(66.3974)	.....	.....	(66.3974)
130	ESOL	(381.8757)	.....	.....	(381.8757)
254	ESE Support Level 4	(11.5433)	(4.9500)	.....	(16.4933)
255	ESE Support Level 5	(3.6200)	.....	.....	(3.6200)
300	Career Education 9-12	(3.1698)	.....	.....	(3.1698)
Total		(470.2872)	.0000	.0000	(470.2872)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on pages 75 and 76.

Findings	Proposed Net Adjustments (Unweighted FTE)
Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
District-Wide – Incorrect Reporting of PK Students	
1. [Ref. 149] We noted that 167 PK students were incorrectly reported in Program No. 101 (Basic K-3) as follows: (a) 161 students were not ESE students and were not children of parents who were enrolled in the Teenage Parents and Infants Program; consequently, the students were not eligible for FEFP funding, and (b) 6 students were ESE students and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
District-Wide – Incorrect Reporting of PK Students (Continued)		
101 Basic K-3	(53.2900)	
111 Grades K-3 with ESE Services	1.7900	(51.5000)
		(51.5000)
Bob Graham Education Center (#0091)		
2. [Ref. 9101] ELL Committees were either not convened (one student) or not convened timely (four students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider five ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
101 Basic K-3	.8000	
102 Basic 4-8	1.6000	
130 ESOL	(2.4000)	.0000
3. [Ref. 9102] One student was incorrectly reported in the ESOL Program. The student was assessed FES and as a competent English reader and writer on the on-line CELLA test and the ELL Committee's recommendation was to exit the student from the ESOL Program. We propose the following adjustment:		
102 Basic 4-8	.4585	
130 ESOL	(.4585)	.0000
4. [Ref. 9170/71/74] Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Bob Graham Education Center (#0091) (Continued)		
Ref. 9170		
102 Basic 4-8	1.0200	
130 ESOL	(1.0200)	.0000
Ref. 9171		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000
Ref. 9174		
102 Basic 4-8	.5502	
130 ESOL	(.5502)	.0000

5. [Ref. 9172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	2.2000	
130 ESOL	(2.2000)	.0000

6. [Ref. 9173] One ESE teacher was not properly certified and was not approved by the School Board to teach Middle Grades Math out of field. The teacher had been placed out of field in this subject area in a prior year and had earned none of the 30 college credit hours towards that subject area as required by rule and the teacher's education timeline. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0917	
254 ESE Support Level 4	(.0917)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Auburndale Elementary School (#0121)		
7. [Ref. 12101] ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider 11 ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	2.4000	
130 ESOL	(4.4000)	.0000
8. [Ref. 12170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	3.4000	
130 ESOL	(3.4000)	.0000
		.0000
Dr. Rolando Espinosa K-8 Center (#0122)		
9. [Ref. 12201] ELL Committees were either not convened (one student) or not convened timely (seven students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider eight ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
101 Basic K-3	.8000	
102 Basic 4-8	2.9500	
130 ESOL	(3.7500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Dr. Rolando Espinosa K-8 Center (#0122) (Continued)		
10. [Ref. 12270] One teacher was not properly certified and was not approved by the School Board to teach Reading to ESE students out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	.3600	
254 ESE Support Level 4	(.3600)	.0000
		.0000
Norma Butler Bossard Elementary School (#0125)		
11. [Ref. 12501] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000
Bent Tree Elementary School (#0271)		
12. [Ref. 27101] ELL Committees were either not convened (three students) or not convened timely (five students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider eight ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
101 Basic K-3	.8000	
102 Basic 4-8	2.4000	
130 ESOL	(3.2000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Fienberg-Fisher K-8 Center (#0761)		
13. [Ref. 76101] ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider nine ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
101 Basic K-3	2.0000	
102 Basic 4-8	1.6000	
130 ESOL	(3.6000)	.0000
14. [Ref. 76102] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.4335	
130 ESOL	(.4335)	.0000
15. [Ref. 76103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Comstock Elementary School (#0881)		
16. [Ref. 88101] ELL Committees were either not convened (2 students) or not convened timely (9 students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider 11 ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the files for 3 of these students did not include *ELL Student Plans* (2 students) and did not include evidence of an English language assessment to support the student's extended ESOL placement for a fourth year (1 student). We propose the following adjustment:		
101 Basic K-3	1.2000	
102 Basic 4-8	3.2100	
130 ESOL	(4.4100)	.0000
17. [Ref. 88102] One ELL student was absent from school during the 11-day window of the February 2013 reporting survey period and should not have been included with the survey's results. We propose the following adjustment:		
101 Basic K-3	(.1000)	
130 ESOL	(.4000)	(.5000)
		(.5000)
David Fairchild Elementary School (#1761)		
18. [Ref. 176101] ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider three ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
101 Basic K-3	.4000	
102 Basic 4-8	.8000	
130 ESOL	(1.2000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
David Fairchild Elementary School (#1761) (Continued)		
19. [Ref. 176170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	1.6000	
130 ESOL	(1.6000)	.0000
		.0000
Benjamin Franklin K-8 Center (#2041)		
20. [Ref. 204101] The file for one ESE student did not contain evidence that a District ESE Specialist or General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
21. [Ref. 204102] ELL Committees were either not convened (four students) or not convened timely (three students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider seven ELL students' extended ESOL placements for a fifth or sixth year. We also noted that one of these students' English language assessment was not completed timely (i.e., within 30 school days prior to the student's ESOL anniversary date) to support the student's extended ESOL placement for a sixth year. We propose the following adjustment:		
101 Basic K-3	.4000	
102 Basic 4-8	3.4087	
130 ESOL	(3.8087)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Benjamin Franklin K-8 Center (#2041) (Continued)		
22. [Ref. 204103] The file for one ELL student did not contain an *ELL Student Plan* that was valid for the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000
23. [Ref. 204104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
24. [Ref. 204170] One teacher was not properly certified and was not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. The teacher had been placed out of field in this subject area in a prior year and had earned none of the six college credit hours in that out-of-field subject area as required by rule and the teacher's education timeline. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	3.5763	
130 ESOL	(3.5763)	.0000
25. [Ref. 204171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified to teach Developmental Language Arts through ESOL (Reading) to sixth-grade students but taught courses to seventh-grade students. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Benjamin Franklin K-8 Center (#2041) (Continued)		
102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000
26. [Ref. 204172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	1.2000	
102 Basic 4-8	1.2000	
130 ESOL	(2.4000)	.0000
27. [Ref. 204173] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
102 Basic 4-8	1.1000	
130 ESOL	(1.1000)	.0000
		.0000
Spanish Lake Elementary School (#2191)		
28. [Ref. 219101] ELL Committees were not convened timely (i.e., prior to the reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider six ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Spanish Lake Elementary School (#2191) (Continued)		
101 Basic K-3	1.2000	
102 Basic 4-8	1.2000	
130 ESOL	(2.4000)	.0000

29. [Ref. 219170] One teacher was not properly certified and was not approved by the School Board to teach ESE students out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.3000	
254 ESE Support Level 4	(.3000)	.0000
		.0000

West Hialeah Gardens Elementary School (#2371)

30. [Ref. 237101] ELL Committees were either not convened (two students) or not convened timely (seven students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider nine ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	3.2000	
102 Basic 4-8	1.2000	
130 ESOL	(4.4000)	.0000

31. [Ref. 237102] The file for one ELL student did not contain an *ELL Student Plan* that was valid during the October 2012 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
West Hialeah Gardens Elementary School (#2371) (Continued)		
32. [Ref. 237103] The file for one ELL student was missing and could not be located. We propose the following adjustment:		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
33. [Ref. 237170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	7.0000	
130 ESOL	(7.0000)	.0000
34. [Ref. 237171] One teacher was appropriately approved by the School Board to teach ELL students out of field but had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
101 Basic K-3	10.8000	
130 ESOL	(10.8000)	.0000
		.0000
Kensington Park Elementary School (#2661)		
35. [Ref. 266101] The file for one ELL student did not contain an *ELL Student Plan* that was valid for the 2012-13 school year. We propose the following adjustment:		
101 Basic K-3	.8000	
130 ESOL	(.8000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Kensington Park Elementary School (#2661) (Continued)		
36. [Ref. 266102] An ELL Committee was not convened and an English language assessment was not completed within 30 school days prior to the student's ESOL anniversary date to consider or support one ELL student's extended ESOL placement for a fourth year. We propose the following adjustment:		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
		.0000
Doral Academy (#3030) Charter School		
37. [Ref. 303001] An ELL Committee was not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the student's ESOL anniversary date) to consider one ELL student's extended ESOL placement for a sixth year. We propose the following adjustment:		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000
38. [Ref. 303002] The files for six ELL students did not contain *ELL Student Plans* that were valid for the 2012-13 school year. We also noted that one of these student's files did not contain evidence that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:		
101 Basic K-3	4.0000	
102 Basic 4-8	.8000	
130 ESOL	(4.8000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Morningside K-8 Academy (#3501)		
39. [Ref. 350101] One student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed when the student reentered the District after an extended absence of four years. We also noted that the file for this student did not contain documentation to support that the student's parents had been notified of their child's ESOL placement until after the October 2012 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000
40. [Ref. 350102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
41. [Ref. 350170/71/72] Three teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status (Ref. 350170/71/72), and (b) one teacher (Ref. 350172) had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:		
Ref. 350170		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
Ref. 350171		
101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Morningside K-8 Academy (#3501) (Continued)		
Ref. 350172		
102 Basic 4-8	1.4500	
130 ESOL	(1.4500)	.0000
		.0000
Royal Palm Elementary School (#4761)		
42. [Ref. 476101] ELL Committees were either not convened (one student) or not convened timely (four students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider five ELL students' extended ESOL placements for a fifth or sixth year. We propose the following adjustment:		
101 Basic K-3	.8000	
102 Basic 4-8	1.6000	
130 ESOL	(2.4000)	.0000
43. [Ref. 476102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Snapper Creek Elementary School (#5121)		
44. [Ref. 512101] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a sixth year. We propose the following adjustment:		
102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Snapper Creek Elementary School (#5121) (Continued)		
45. [Ref. 512102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
46. [Ref. 512170/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teacher's out-of-field status (Ref. 512170/71), and (b) one of the teachers (Ref. 512171) had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:		
Ref. 512170		
102 Basic 4-8	3.2000	
130 ESOL	(3.2000)	.0000
Ref. 512171		
101 Basic K-3	3.6000	
130 ESOL	(3.6000)	.0000
		.0000
South Hialeah Elementary School (#5201)		
47. [Ref. 520101] ELL Committees were either not convened (two students) or not convened timely (two students) (i.e., prior to the reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider four ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that an English language assessment was not completed timely (i.e., within 30 school days prior to the student's ESOL anniversary date) to support one of the four students' extended ESOL placement for a fifth year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
South Hialeah Elementary School (#5201) (Continued)		
102 Basic 4-8	2.4000	
130 ESOL	(2.4000)	.0000
		.0000

West Homestead Elementary School (#5791)

48. [Ref. 579101] We noted the following involving 15 ELL students:

a. ELL Committees were either not convened (7 students) or not convened timely (7 students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider 14 ELL students' extended ESOL placements for a fifth or sixth year.

b. The files for 4 students (1 student and 3 of the students noted in a. above) were missing one or more of the following records: (1) an *ELL Student Plan;* (2) documentation to support that the students' parents had been notified of their children's ESOL placements; and (3) documentation to support that English language assessments were completed for students to support their extended ESOL placements for a fourth, fifth, or sixth year.

We propose the following adjustment:

101 Basic K-3	4.8000	
102 Basic 4-8	2.4100	
130 ESOL	(7.2100)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
West Homestead Elementary School (#5791) (Continued)		
49. [Ref. 579102] The *Matrix of Services* form for one ESE student incorrectly included 13 Special Considerations points for which the student was not eligible. The points were designated for students in the Hospital and Homebound Program; however, the student had been dismissed from the Hospital and Homebound Program prior to the February 2013 reporting survey period. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000
Charles David Wyche, Jr., Elementary School (#5991)		
50. [Ref. 599101] ELL Committees were not convened to consider five ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that English language assessments were not completed timely (i.e., within 30 school days prior to the students' ESOL anniversary dates) to support one of the students' initial ESOL placement and one student's extended ESOL placement for a fourth year. We propose the following adjustment:		
101 Basic K-3	.8000	
102 Basic 4-8	2.0000	
130 ESOL	(2.8000)	.0000
51. [Ref. 599102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Charles David Wyche, Jr., Elementary School (#5991) (Continued)		
52. [Ref. 599170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	1.7500	
130 ESOL	(1.7500)	.0000
53. [Ref. 599171] One teacher was not properly certified and was not approved by the School Board to teach ESE students with the primary exceptionality of Autism Spectrum Disorders out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	.8000	
254 ESE Support Level 4	(.8000)	.0000
		.0000
Renaissance Middle Charter School (#6028)		
54. [Ref. 602801] ELL Committees were either not convened (two students) or not convened timely (one student) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider three ELL students' extended ESOL placements for a fourth or sixth year. We propose the following adjustment:		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Renaissance Middle Charter School (#6028) (Continued)		
55. [Ref. 602870/71] Two teachers were not properly certified and were not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. We also noted that: (a) the parents of the students taught by these teachers were not notified of the teachers' out-of-field status (Ref.602870/71), and (b) one of the teachers (Ref. 602871) had been placed out of field in a prior year but had earned none of the six college credit hours in that out-of-field subject area as required by the teacher's education timeline. We propose the following adjustments:		
Ref. 602870		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
Ref. 602871		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
Campbell Drive Middle School (#6061)		
56. [Ref. 606101] One student was incorrectly reported in the ESOL Program. The student scored English proficient on all parts of the CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Campbell Drive Middle School (#6061) (Continued)		
57. [Ref. 606102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
58. [Ref. 606170] One teacher was not properly certified and was not approved by the School Board to teach Math out of field. We also noted that: (a) the parents of the students were not notified of the teacher's out-of-field status; (b) the teacher had been placed out of field in a prior year but had earned none of the six college credit hours towards certification in that out-of-field subject area as required by rule and the teacher's education timeline; and (c) the class included ELL students but the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000
		.0000
Citrus Grove Middle School (#6091)		
59. [Ref. 609101] ELL Committees were not convened to consider two ELL students extended ESOL placements for a fourth or sixth year. We also noted that the file for one of the students did not contain an *ELL Student Plan* that was valid for the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	1.3005	
130 ESOL	(1.3005)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Citrus Grove Middle School (#6091) (Continued)		
60. [Ref. 609102] One student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed when the student reentered the District after an extended absence of four years. We propose the following adjustment:		
102 Basic 4-8	.4335	
130 ESOL	(.4335)	.0000
61. [Ref. 609170/71] Two teachers were not properly certified and were not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. The teachers had been placed out of field in prior years but had earned none of the 6 (Ref. 609170) or 12 (Ref. 609171) college credit hours toward certification in those out-of-field subject areas as required by rule and the teachers' education timelines. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 609170		
102 Basic 4-8	3.9015	
130 ESOL	(3.9015)	.0000
Ref. 609171		
102 Basic 4-8	16.7331	
130 ESOL	(16.7331)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Thomas Jefferson Middle School (#6281)		
62. [Ref. 628101] ELL Committees were either not convened (five students) or not convened timely (four students) (i.e., prior to the October 2012 reporting survey periods or within 30 school days prior to students' ESOL anniversary dates) to consider nine ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the English language assessments for two of these students were not completed timely (i.e., within 30 school days prior to the students' ESOL anniversary dates) to support the students' extended ESOL placements for a fourth year. We propose the following adjustment:		
102 Basic 4-8	4.9585	
130 ESOL	(4.9585)	.0000
63. [Ref. 628102] The file for one ESE student in the Gifted Program did not contain an EP that was valid during the reporting survey periods. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
64. [Ref. 628170] One teacher had been approved to teach out of field in a prior year but had earned none of the 12 college credit hours towards certification in that out-of-field subject area as required by rule and the teacher's education timeline. We propose the following adjustment:		
102 Basic 4-8	2.9170	
130 ESOL	(2.9170)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Miami-Dade Online Academy - VIP (#7001)		
65. [Ref. 700170] One virtual education teacher was not properly certified and was not approved by the School Board to teach Spanish out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We are presenting this disclosure finding with no proposed adjustment.		
		.0000
66. [Ref. 700101] One virtual education ESE student was reported incorrectly for FEFP funding for the 2012-13 school year. The student was not enrolled and was not reported for FEFP funding during the October 2011 and February 2012 reporting survey periods of the previous (2011-12) school year; consequently, the student was not eligible to participate in the VIP in the 2012-13 school year. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.9174)	(.9174)
		(.9174)
American Senior High School (#7011)		
67. [Ref. 701101] ELL Committees were either not convened (three students) or not convened timely (one student) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider four ELL students' extended ESOL placements for a fourth or fifth year. We also noted that an English language assessment was not completed for one of the students to support the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	3.0000	
130 ESOL	(3.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
American Senior High School (#7011) (Continued)		
68. [Ref. 701102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
69. [Ref. 701170] One teacher was not properly certified and was not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	10.5000	
130 ESOL	(10.5000)	.0000
70. [Ref. 701171/72] Two teachers taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 701171		
103 Basic 9-12	.1000	
130 ESOL	(.1000)	.0000
Ref. 701172		
103 Basic 9-12	4.9000	
130 ESOL	(4.9000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Stellar Leadership Academy (#7015) Charter School		
71. [Ref. 701501] One Basic student was not in attendance during the 11-day window of the February 2013 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:		
103 Basic 9-12	(.5000)	(.5000)
72. [Ref. 701502] The file for one ESE student did not contain an IEP that was valid for the 2012-13 school year. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
73. [Ref. 701503] The files for three ELL students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000
74. [Ref. 701504] ELL Committees were not convened to consider two ELL students' extended ESOL placements for a fifth year. We propose the following adjustment:		
103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000
75. [Ref. 701505] The timecards for 21 Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(2.2410)	(2.2410)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Stellar Leadership Academy (#7015) Charter School (Continued)		
76. [Ref. 701570] One teacher was not properly certified and was not approved by the School Board to teach Earth Space Science out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
77. [Ref. 701571] One teacher had been appropriately approved in a prior year to teach English out of field but had earned none of the 30 college credit hours towards certification in that out-of-field subject area as required by rule and the teacher's education timeline. We propose the following adjustment:		
103 Basic 9-12	1.0842	
130 ESOL	(1.0842)	.0000
78. [Ref. 701572] One teacher was not properly certified and was not approved by the School Board to teach Math out of field. We also noted that: (a) the parents of the students were not notified of the teacher's out-of-field status, and (b) the class included ELL students but the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
		(2.7410)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings	Proposed Net Adjustments (Unweighted FTE)
Florida School for Integrated Academics and Technology Charter School (SIA Tech) - North Campus (#7030)	
79. [Ref. 703070/71] We noted the following involving two teachers who were not properly certified: a. One teacher (Ref. 703070) was not approved by the School Board to teach Chemistry out of field. We noted that: (1) the teacher had been placed out of field in a prior year but had earned none of the 12 college credit hours towards that out-of-field subject area as required by rule and the teacher's education timeline, and (2) the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. b. One teacher (Ref. 703071) was appropriately approved by the School Board in a prior year to teach Reading out of field but had earned only 3 of the 12 college credit hours towards that out-of-field subject area that was required by the teacher's education timeline. Since the students are cited in Finding No. 80 (Ref. 703001), we are presenting this Finding with no proposed adjustment.	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Florida School for Integrated Academics and Technology Charter School (SIA Tech) - North Campus (#7030) (Continued)		
80. [Ref. 703001] During our examination of student records for SIA Tech, the documentation provided by District personnel indicated that all students who were enrolled in SIA Tech also participated in a Job Corps Program (via the Homestead Job Corps, the Miami Job Corps, or the Greater Miami Service Corps, all third-party Federally funded programs.) We determined that 488 students were reported in the October 2012 and February 2013 reporting survey periods where 12 students were in our Basic sample, 5 students were in our Basic with ESE Services sample, and 15 students were in our ESOL sample.) A contractual arrangement between SIA Tech and the three Job Corps Programs noted above provided that only students who participated in those Job Corps Programs could enroll in SIA Tech as a means to complete their high school credits. We also noted that each student had been reported by SIA Tech for a full .5000 FTE (i.e., 25 hours of weekly instruction or 450 hours of instruction per reporting survey period). However, as the students participated in both SIA Tech- and Florida Job Corps-related activities, the students' FTE reported should have only been based on the actual amount of instructional time that reflected their participation in SIA Tech-related coursework. Although requested, we have received no documentation to specifically identify how much of the students' instructional time was actually incurred when SIA Tech instruction was provided. Thus, we were unable to determine the appropriate amount of FEFP funding that SIA Tech was entitled to for the 2012-13 school year. Consequently, we propose the following adjustment:		
103 Basic 9-12	(248.4100)	
113 Grades 9-12 with ESE Services	(54.0000)	
130 ESOL	(37.5900)	(340.0000)
		(340.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Keys Gate Charter High School (#7050)		
81. [Ref. 705001] ELL Committees were either not convened (one student) or not convened timely (two students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider three ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that English language assessments were not completed for two of these students to support the students' extended ESOL placements for a fifth and sixth year. We propose the following adjustment:		
103 Basic 9-12	2.2510	
130 ESOL	(2.2510)	.0000
82. [Ref. 705002] The file for one ELL student did not contain an *ELL Student Plan* that was valid for the 2012-13 school year or contain evidence to support that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
83. [Ref. 705070] One teacher did not hold a Florida teaching certificate that was valid during the October 2012 reporting survey period and was not otherwise qualified to teach. We propose the following adjustment:		
103 Basic 9-12	1.3340	
130 ESOL	(1.3340)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Keys Gate Charter High School (#7050) (Continued)		
84. [Ref. 705071/72/73/74] Four teachers were not properly certified and were not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. We also noted that the parents of the students taught by two of these teachers (Ref. 705171/74) were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 705071		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
Ref. 705072		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
Ref. 705073		
103 Basic 9-12	9.9218	
130 ESOL	(9.9218)	.0000
Ref. 705074		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		.0000
G. Holmes Braddock Senior High School (#7051)		
85. [Ref. 705101] ELL Committees were not convened to consider nine ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
103 Basic 9-12	4.2000	
130 ESOL	(4.2000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
G. Holmes Braddock Senior High School (#7051) (Continued)		
86. [Ref. 705102] One student was incorrectly reported in the ESOL Program. The student scored English proficient on all parts of the CELLA test and the ELL Committee's recommendation was to exit the student from the ESOL Program. We propose the following adjustment:		
103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000
87. [Ref. 705103] The file for one ELL student was missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
88. [Ref. 705170] One teacher was not properly certified and was not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	26.8000	
130 ESOL	(26.8000)	.0000
		.0000
Mavericks High of North Miami-Dade County (#7062) Charter School		
89. [Ref. 706201] ELL Committees were not convened to consider two ELL students' extended ESOL placements for a fourth year. We propose the following adjustment:		
103 Basic 9-12	.7000	
130 ESOL	(.7000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of North Miami-Dade County (#7062) Charter School (Continued)		
90. [Ref. 706270] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
91. [Ref. 706271] One teacher was not properly certified and was not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. We also noted that: (a) the teacher had been placed out of field in a prior year but earned none of the 12 college credit hours towards certification in that out-of-field subject area as required by rule and the teacher's education timeline, and (b) the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000
		.0000
Mavericks High of South Miami-Dade County (#7065) Charter School		
92. [Ref. 706501] Two students(one student in our Basic sample and one student in our Basic with ESE Services sample) were not in attendance during the October 2012 or February 2013 reporting survey periods and should not have been included with those surveys' results. We propose the following adjustment:		
103 Basic 9-12	(.5000)	
113 Grades 9-12 with ESE Services	(.5000)	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of South Miami-Dade County (#7065) Charter School (Continued)		
93. [Ref. 706502] ELL Committees were not convened to consider four ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment.		
103 Basic 9-12	1.5000	
130 ESOL	(1.5000)	.0000

94. [Ref. 706503] Our examination of the School's bell schedule and the School's instructional calendar that were provided to us did not support the amount of FTE reported for 498 students in the October 2012 and February 2013 reporting survey periods (12 students were in our Basic sample, 4 students were in our Basic with ESE Services sample, and 4 students were in our ESOL sample.)

Specifically, the bell schedule provided to us indicated that an instructional day consisted of five periods at 60 minutes per period or a standard five-hour day. However, based on our inquiries with the School's Principal and other administrators, the following issues were noted:

a. The actual bell schedule and school week were arranged differently than the traditional school week. There were two four-hour sessions that a student could attend (one morning session and one afternoon session) and the students' schedules were set up so that each student would attend one four-hour session for 5 days per week and the remaining time would entail the students attending one additional four-hour session each week which totals to 24 hours per week. (This was affirmed by the students signing an agreement that identified what day of the week they would attend this additional session.) However, the attendance for this additional session (comprised of students signing in on a log and thereby identifying which additional session they were attending) disclosed that very few students were actually attending this additional session.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings	Proposed Net Adjustments (Unweighted FTE)
Mavericks High of South Miami-Dade County (#7065) Charter School (Continued)	
b. School management further advised us that the School reported the students' schedules based on a planned calendar of 225 instructional days, which, at the four-hours per session for 5 days per week would equate to .5000 FTE per student per reporting survey period. However, in our review of the *FTE General Instructions 2012-13*, we noted that an extended school year would only include a true extension of courses provided during the second semester of the 180-day school year with no break in instruction. The *FTE General Instructions 2012-13* further state that such extended programs be are to be funded via the Supplemental Academic Instruction allocation and be reported in the June reporting survey period.	
c. The instructional calendar provided to us by School management did not reflect a year-round instructional program as described in the *FTE General Instructions 2012-13* but instead reflected 9 days in the July 2012 reporting survey period of "Summer Enrichment," and an additional 15 days of instruction in the June 2013 reporting survey period for a total of only 204 days of instruction. However, it was established at the beginning of the school year that students, who chose to take advantage of the additional days of instruction during the Summer offered by the school, continued with their normal schedule of courses as during the regular school year and, while expected and highly encouraged, were not required to attend beyond the 180-day calendar.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of South Miami-Dade County (#7065) Charter School (Continued)		
We concluded that, while the students were afforded an opportunity to attend school for the required 900 hours of annual instruction, the aforementioned additional four-hour session is not reflective of the bell schedule that was consistent to all students enrolled and where all students start and end their instructional day at the same time. That conclusion, coupled with the fact that the additional days of Summer instruction are not a requirement as is the case in a traditional school program setting, we maintain that the 20-hour week, which is relevant to all students and to which all students are required to attend for the 180-day regular calendar, equates to .4000 FTE per student per survey. Thus, the resulting FTE reported for the 498 students was overreported by .1000 FTE per student per survey.		
We propose the following adjustment:		
103 Basic 9-12	(61.3200)	
113 Grades 9-12 with ESE Services	(9.1000)	
130 ESOL	(.7800)	(71.2000)
		(72.2000)
Green Springs High School Charter (#7067)		
95. [Ref. 706701] We noted the following exceptions involving five ELL students:		
a. The files for three students did not contain *ELL Student Plans* that were valid for the 2012-13 school year.		
b. An ELL Committee was not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the student's ESOL anniversary date) to consider the ELL student's extended ESOL placement for a fourth year.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Green Springs High School Charter (#7067) (Continued)		
c. The file for one student did not contain evidence that an English language assessment was completed to support the student's extended ESOL placement for a sixth year.		
We propose the following adjustment:		
103 Basic 9-12	2.2000	
130 ESOL	(2.2000)	.0000
96. [Ref. 706770] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
		.0000
North Gardens High School Charter (#7068)		
97. [Ref. 706801] Two ELL students were absent from school during the 11-day window of the February 2013 reporting survey period and should not have been included with that survey's results. We also noted that the files for these students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	(.2000)	
130 ESOL	(.8000)	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**
North Gardens High School Charter (#7068) (Continued)		
98. [Ref. 706802] We noted the following exceptions involving four ELL students:		
a. ELL Committees were either not convened (two students) or not convened timely (one student) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the student's ESOL anniversary date) to consider the three ELL student's extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the files for two of the three students did not contain evidence that an English language assessment had been completed to support the students' extended ESOL placements for a fourth or sixth year.		
b. The file for another student not included above did not contain an *ELL Student Plan* that was valid for the 2012-13 school year.		
We propose the following adjustment:		
103 Basic 9-12	2.0000	
130 ESOL	(2.0000)	.0000
99. [Ref. 706803] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.1000	
130 ESOL	(.1000)	.0000
		(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North Park High School Charter (#7069)		
100. [Ref. 706901] We noted the following exceptions for seven ELL students: (a) ELL Committees were not convened to consider six ELL students' extended ESOL placements for a fourth, fifth, or sixth year, and (b) the files for the remaining student and one of the six students did not contain *ELL Student Plans* that were valid for the 2012-13 school year. We propose the following adjustment:		
103 Basic 9-12	4.2000	
130 ESOL	(4.2000)	.0000
101. [Ref. 706902] One ELL student was not in membership during the October 2012 reporting survey period and should not have been included with that survey's results. We also noted that the file for this student was missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	(.1000)	
130 ESOL	(.4000)	(.5000)
102. [Ref. 706970] One teacher was not properly certified and was not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	5.9000	
130 ESOL	(5.9000)	.0000
103. [Ref. 706971] One teacher taught Basic subject area classes but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North Park High School Charter (#7069) (Continued)		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
		(.5000)
Coral Gables Senior High School (#7071)		
104. [Ref. 707172] One ESE teacher was not properly certified and was not approved by the School Board to teach English out of field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. Since the student has been cited in Finding No. 107 (Ref. 707103), we present this disclosure Finding with no proposed adjustment.		.0000
105. [Ref. 707101] ELL Committees were either not convened (three students) or not convened timely (two students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider five ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
103 Basic 9-12	1.8750	
130 ESOL	(1.8750)	.0000
106. [Ref. 707102] The file for one ELL student was missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Coral Gables Senior High School (#7071) (Continued)		
107. [Ref. 707103] The course schedule for one ESE student that provided both on-campus instruction and homebound instruction was incorrectly reported for the student's on-campus instruction. The on-campus instruction was reported in Program No. 255 (ESE Support Level 5) but 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	.6200	
255 ESE Support Level 5	(.6200)	.0000
108. [Ref. 707104] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.0500)	(.0500)
109. [Ref. 707170] One Guidance Counselor was incorrectly reported as the teacher of record for three courses. The Guidance Counselor actually was the facilitator for the five students who were engaged in online self-directed credit recovery courses in Algebra, Biology, and World History and was not providing the course instruction. Consequently, the Guidance Counselor should not have been reported as the teacher of record. We propose the following adjustment:		
103 Basic 9-12	.5250	
130 ESOL	(.5250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Coral Gables Senior High School (#7071) (Continued)		
110. [Ref. 707171/75] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 707171) was placed out of field in a prior year but earned none of the six college credit hours towards certification in that out-of-field subject area as required by rule and the teacher's education timeline. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status (Ref. 707171/75). We propose the following adjustments:		
Ref. 707171		
103 Basic 9-12	4.1250	
130 ESOL	(4.1250)	.0000
Ref. 707175		
103 Basic 9-12	4.3500	
130 ESOL	(4.3500)	.0000
111. [Ref. 707173/74] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 707173		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
Ref. 707174		
103 Basic 9-12	1.2000	
130 ESOL	(1.2000)	.0000
		(.0500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Hialeah Senior High School (#7111)		
112. [Ref. 711101] The files for two ESE students in the Gifted Program did not contain an EP that was valid during the October 2012 reporting period. We propose the following adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
113. [Ref. 711102] ELL Committees were either not convened (three students) or not convened timely (six students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider nine ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
103 Basic 9-12	3.7434	
130 ESOL	(3.7434)	.0000
114. [Ref. 711103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
115. [Ref. 711104] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.1788)	(.1788)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Hialeah Senior High School (#7111) (Continued)		
116. [Ref. 711170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	1.1744	
130 ESOL	(1.1744)	.0000
		(.1788)
Hialeah-Miami Lakes Senior High (#7131)		
117. [Ref. 713101] ELL Committees were not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider four ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
103 Basic 9-12	1.4340	
130 ESOL	(1.4340)	.0000
118. [Ref. 713170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	3.2982	
130 ESOL	(3.2982)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Miami Beach Senior High School (#7201)		
119. [Ref. 720101] ELL Committees were either not convened (10 students) or not convened timely (5 students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to consider 15 ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted the following for 2 of the 15 ELL students: (a) an English language assessment was not completed for one student to support the student's extended ESOL placement for a fourth year, and (b) one student scored English proficient on all parts of the CELLA test and there was no other documentation to support the student's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	6.3000	
130 ESOL	(6.3000)	.0000
120. [Ref. 720102] The timecards for four Career Education 9-12 (OJT) students indicated that the students were not working during the survey week of the October 2012 or February 2013 reporting survey periods. We propose the following adjustment.		
300 Career Education 9-12	(.2000)	(.2000)
121. [Ref. 720103] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.1500)	(.1500)
		(.3500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Miami Killian Senior High School (#7361)		
122. [Ref. 736101] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fifth year. We propose the following adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
123. [Ref. 736102] The timecard for one Career Education 9-12 (OJT) student indicated that the student had not worked during the October 2012 reporting survey period. We propose the following adjustment:		
300 Career Education 9-12	(.1000)	(.1000)
124. [Ref. 736103] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.1000)	(.1000)
125. [Ref. 736171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Math but taught a course that required certification in Math (Grades 9-12). We propose the following adjustment:		
103 Basic 9-12	3.2000	
130 ESOL	(3.2000)	.0000
126. [Ref. 736172] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Miami Killian Senior High School (#7361) (Continued)		
103 Basic 9-12	.1000	
130 ESOL	(.1000)	.0000
		(.2000)

North Miami Beach Senior High (#7541)

127. [Ref. 754101] We noted the following exceptions for 18 ELL students:

a. ELL Committees were either not convened (8 students) or not convened timely (9 students) (i.e., prior to the October 2012 reporting survey period or within 30 school days prior to the students' ESOL anniversary dates) to support 17 students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted the following for 2 of the 17 students: (1) the file for 1 student did not contain an English language assessment to support the student's extended ESOL placement for a fifth year, and (2) an *ELL Student Plan* for 1 student was missing and could not be located.

b. The file for 1 student did not contain an English language assessment to support the student's extended ESOL placement for a fourth year.

We propose the following adjustment:

103 Basic 9-12	8.1000	
130 ESOL	(8.1000)	.0000

128. [Ref. 754102] One student was reported incorrectly in the ESOL Program. The student scored English proficient on all parts of the CELLA test and an ELL Committee was not convened to consider the ELL student's extended ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	.2250	
130 ESOL	(.2250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North Miami Beach Senior High (#7541) (Continued)		
129. [Ref. 754103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
130. [Ref. 754104] One student was incorrectly reported in the ESOL Program. The student's English language proficiency was not assessed on a timely basis (i.e., within 30 school days of the student's ESOL anniversary date) when the student reentered the District after an extended absence. We propose the following adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
131. [Ref. 754105] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:		
300 Career Education 9-12	(.0500)	(.0500)
132. [Ref. 754106] The timecards for two Career Education 9-12 (OJT) students indicated that the students were not employed during the survey week of the February 2013 reporting survey period. We propose the following adjustment:		
300 Career Education 9-12	(.1000)	(.1000)
133. [Ref. 754170] One teacher was not properly certified and was not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North Miami Beach Senior High (#7541) (Continued)		
103 Basic 9-12	7.8750	
130 ESOL	(7.8750)	.0000

134. [Ref. 754171] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	3.2250	
130 ESOL	(3.2250)	.0000

135. [Ref. 754172] One ESE teacher was not properly certified and was not approved by the School Board to teach course No.7980030 (Job Preparatory Education) out of field. The teacher had been placed out of field in a prior year but had earned none of the 12 college credit hours toward that out-of-field subject area as required by rule and the teacher's education timeline. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0750	
254 ESE Support Level 4	(.0750)	.0000

136. [Ref. 754173] One teacher had been appropriately approved by the School Board to teach Reading out of field in a prior year but had earned only three of the six college credit hours towards that out-of-field subject area as required by rule and the teacher's education timeline. We propose the following adjustment:

103 Basic 9-12	5.3250	
130 ESOL	(5.3250)	.0000
		(.1500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North Miami Senior High School (#7591)		
137. [Ref. 759101] The files for four ESE students in the Gifted ESE Program did not contain an EP covering the October 2012 or February 2013 reporting survey periods. We propose the following adjustment:		
103 Basic 9-12	2.5000	
113 Grades 9-12 with ESE Services	(2.5000)	.0000
138. [Ref. 759102] We noted that 23 ELL students had one or more of the following exceptions:		
a. ELL Committees were either not convened or not convened timely (i.e., prior to the October 2012 reporting survey period or within 30 school days of the students' ESOL anniversary dates) to support the students extended ESOL placements for a fourth, fifth, or sixth year.		
b. The file did not contain an English language assessment to support the students' initial ESOL placements or extended ESOL placements for a fourth or sixth year.		
c. The file did not contain an *ELL Student Plan* that was valid for the 2012-13 school year.		
d. The file did not contain documentation to support that the student's parents had been notified of their child's ESOL placement.		
We propose the following adjustment:		
103 Basic 9-12	15.3000	
130 ESOL	(15.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North Miami Senior High School (#7591) (Continued)		
139. [Ref. 759103] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.5000)	.0000
140. [Ref. 759170/74/75] Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 759170		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
Ref. 759174		
103 Basic 9-12	4.8750	
130 ESOL	(4.8750)	.0000
Ref. 759175		
103 Basic 9-12	3.3750	
130 ESOL	(3.3750)	.0000
141. [Ref. 759171] One support staff member was incorrectly reported as the teacher of record for one course. This particular staff member was actually the facilitator for the two students who were taking an online, self-directed credit recovery course in World History and did not provide any course instruction. Consequently, the staff member should not have been reported as the teacher of record. We propose the following adjustment:		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
North Miami Senior High School (#7591) (Continued)		
142. [Ref. 759172/73/76] Three teachers were not properly certified and were not approved by the School Board to teach Developmental Language Arts through ESOL (Reading) out of field. Two of the teachers (Ref. 759172/73) had been placed out of field in a prior year but had earned none of the six college credit hours towards that out-of-field subject area. We also noted that the parents of the students taught by these teachers (Ref. 759172/73/76) were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 759172		
103 Basic 9-12	14.1000	
130 ESOL	(14.1000)	.0000
Ref. 759173		
103 Basic 9-12	18.0000	
130 ESOL	(18.0000)	.0000
Ref. 759176		
103 Basic 9-12	1.7250	
130 ESOL	(1.7250)	.0000
		.0000
Robert Renick Education Center (#8151)		
143. [Ref. 815101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Robert Renick Education Center (#8151) (Continued)		
144. [Ref. 815170] One teacher did not hold a Florida teaching certificate that was valid during the October 2012 and February 2013 reporting survey periods and was not otherwise qualified to teach. We propose the following adjustment:		
102 Basic 4-8	.6672	
103 Basic 9-12	1.9150	
254 ESE Support Level 4	(2.5822)	.0000
145. [Ref. 815171] One ESE teacher was not properly certified and was not approved by the School Board to teach World Geography out of field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0834	
254 ESE Support Level 4	(.0834)	.0000
146. [Ref. 815172/73] Two ESE teachers were not properly certified and were not approved by the School Board to teach World Geography (Ref. 815172) or Reading (Ref. 815173) out of field. The teachers had been placed out of field in prior years but had earned none of the 6 (Ref. 815172) or 12 (Ref. 815173) college credit hours towards those out-of-field subject areas as required by rule and the teachers' education timelines. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 815172		
102 Basic 4-8	.2502	
103 Basic 9-12	.0834	
254 ESE Support Level 4	(.3336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Robert Renick Education Center (#8151) (Continued)		
Ref. 815173		
103 Basic 9-12	.9174	
254 ESE Support Level 4	(.9174)	.0000
		.0000
Ruth Owens Kruse Education Center (#8181)		
147. [Ref. 818170] One teacher was not properly certified and was not approved by the School Board to teach ESE, Math, and Science out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	2.1000	
254 ESE Support Level 4	(2.1000)	.0000
148. [Ref. 818171] One ESE teacher was not properly certified and was not approved by the School Board to teach Reading and Social Science out of field. The teacher had been placed out of field in a prior year but had earned none of the 12 college credit hours towards those out-of-field subject areas as required by rule and the teacher's education timeline. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	1.6900	
254 ESE Support Level 4	(1.6900)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Proposed Net Adjustments (Unweighted FTE)
Ruth Owens Kruse Education Center (#8181) (Continued)		
149. [Ref. 818172] One ESE teacher was not properly certified and was not approved by the School Board to teach Math out of field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	1.1600	
254 ESE Support Level 4	(1.1600)	.0000
		.0000
Pre-K Intervention (#9013)		
150. [Ref. 901301] One PK ESE student was reported incorrectly in Program No. 101 (Basic K-3) and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:		
101 Basic K-3	(.5000)	
111 Grades K-3 with ESE Services	.5000	.0000
		.0000
Proposed Net Adjustment		(470.2872)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) English language assessments are completed and ELL Committees are convened timely (i.e., prior to the student's reporting survey period and within 30 school days of the student's ESOL anniversary date) to consider the ELL students' extended ESOL placements; (3) parents are timely notified of their child's ESOL placement; (4) students' files contain proper documentation to support each student's ESOL placement and that documentation is retained in readily-accessible files; (5) students who have been exited from the ESOL Program are no longer reported in the ESOL Program; (6) *ELL Student Plans* are prepared and maintained for every school year in which the student is placed in the ESOL Program; (7) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (8) students who are assessed as English language proficient and as competent English readers and writers are either exited from the ESOL Program or referred to an ELL Committee for determination of the students' continuing ESOL placements; (9) ELL students who have had extended absences from the District and have returned are reassessed for their English language proficiency; (10) all required participants are involved in the development of students' IEPs or EPs and documentation of this participation is maintained in the students' files; (11) evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated to reflect the most current level of services, are properly completed, correctly scored, and that students are reported in accordance with their *Matrix of Services* forms; (12) students who are provided instruction on-campus and at home (based on the student's placement in the Hospital and Homebound program) have a separate *Matrix of Services* form to reflect the level of services provided at each location (on-campus and home); (13) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (14) only students whose timecards indicate that the students were employed or otherwise engaged in a job search are reported in the Career Education 9-12 (OJT) Program; (15) students are reported in accordance with the School's bell schedule that is reflective of the actual instructional day and that the School calendar is consistent with what days of instruction are required for all students to follow where coupled together to support the full 900 hours of instruction required for the student to be funded for the full FTE; (16) proper documentation is maintained in sufficient detail to identify what portion of the instructional minutes provided in

(*Recommendations Continue on Next Page.*)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

RECOMMENDATIONS (Continued)

the students' schedules (for those students receiving instruction in FEFP-funded programs and also in Federally-funded programs) is eligible to be reported for FEFP funding; (17) only PK students who are participating in an ESE program or are children of a student in the Teen Parent Program are reported for FEFP funding; (18) teachers are properly certified or, if out-of-field, are timely approved by the School Board to teach out of field; (19) parents are appropriately and timely notified of the teachers' out of field status; (20) out-of-field teachers earn appropriate college credit or in-service training points as required by rule and either their college education or in-service training timelines; (21) teachers of records are accurately reported; and (22) only virtual education students who have met the eligibility criteria for placement in a virtual education program are reported for FEFP funding.

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

REGULATORY CITATIONS

Reporting

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

Attendance

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATION (Continued)

Attendance (Continued)

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages

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

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

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

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

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

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

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

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2012-13

Exceptional Education

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

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

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

REGULATORY CITATION (Continued)

Exceptional Education (Continued)

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

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

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

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

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

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

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

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

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

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

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

Virtual Education

Section 1002.321, FS ..... Digital Learning

Section 1002.37, FS ..... The Florida Virtual School

Section 1002.45, FS ..... Virtual Instruction Programs

Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS ..... School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS ..... Charter Schools

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. School District of Miami-Dade County

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

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 366 District schools other than charter schools, 120 charter schools, 2 District cost centers, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 350,816.95 unweighted FTE that included 47,772.63 unweighted FTE for charter school students and received approximately $646.74 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

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

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

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

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

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
	District-Wide - Incorrect Reporting of PK Students	1
1.	Bob Graham Education Center	2 through 6
2.	Auburndale Elementary School	7 and 8
3.	Dr. Rolando Espinosa K-8 Center	9 and 10
4.	Norma Butler Bossard Elementary School	11
5.	Bent Tree Elementary School	12
6.	Fienberg-Fisher K-8 Center	13 through 15
7.	Comstock Elementary School	16 and 17
8.	Neva King Cooper Educational Center	NA
9.	David Fairchild Elementary School	18 and 19
10.	Benjamin Franklin K-8 Center	20 through 27
11.	Spanish Lake Elementary School	28 and 29
12.	West Hialeah Gardens Elementary School	30 through 34
13.	Kensington Park Elementary School	35 and 36
14.	Doral Academy*	37 and 38
15.	Morningside K-8 Academy	39 through 41
16.	Royal Palm Elementary School	42 and 43
17.	Snapper Creek Elementary School	44 through 46
18.	South Hialeah Elementary School	47
19.	West Homestead Elementary School	48 and 49
20.	Charles David Wyche, Jr., Elementary School	50 through 53
21.	Renaissance Middle Charter School*	54 and 55
22.	Campbell Drive Middle School	56 through 58
23.	Citrus Grove Middle School	59 through 61
24.	Thomas Jefferson Middle School	62 through 64
25.	Miami-Dade Online Academy - VIP	65 and 66
26.	Miami-Dade Virtual High School Franchise	NA
27.	American Senior High School	67 through 70
28.	Stellar Leadership Academy*	71 through 78
29.	Florida School for Integrated Academics and Technology Charter School (SIA-Tech) - North Campus*	79 and 80
30.	Keys Gate Charter High School*	81 through 84
31.	G. Holmes Braddock Senior High School	85 through 88
32.	Mavericks High of North Miami-Dade County*	89 through 91
33.	Mavericks High of South Miami-Dade County*	92 through 94
34.	Green Springs High School Charter*	95 and 96
35.	North Gardens High School Charter*	97 through 99
36.	North Park High School Charter*	100 through 103
37.	Coral Gables Senior High School	104 through 111
38.	Hialeah Senior High School	112 through 116
39.	Hialeah-Miami Lakes Senior High	117 and 118
40.	Miami Beach Senior High School	119 through 121

*Charter School

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

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
41. Miami Killian Senior High School	122 through 126
42. North Miami Beach Senior High	127 through 136
43. North Miami Senior High School	137 through 142
44. Robert Renick Education Center	143 through 146
45. Ruth Owens Kruse Education Center	147 through 149
46. Pre-K Intervention	150
47. Instructional Center System-Wide	NA

*Charter School

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

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

We have examined the Miami-Dade County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 145 of the 721 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 8 through 15)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013.

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

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[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

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

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

Respectfully submitted,

David W. Martin, CPA
Tallahassee, Florida
July 2, 2014

SCHEDULE F

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

POPULATIONS, SAMPLES, AND TEST RESULTS

For the Fiscal Year Ended June 30, 2013

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

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (2,600) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (125,907) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	5,697
IDEA (K-12), Unweighted	1,868
IDEA (PK), Weighted	1,697
IDEA (PK), Unweighted	265
Teenage Parents and Infants	738
Hazardous Walking	988
Two Miles or More	112,791
Center to Center (IDEA), Weighted	55
Center to Center (IDEA), Unweighted	131
Center to Center (CTE and Dual Enrollment)	1,677
Total	125,907

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

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

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was understated.	74		
We sampled 721 of the 125,907 students reported as being transported by the District.		145	(32)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 305 students.	_	305	(241)
Total	74	450	(273)

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 102.

Findings	Students Transported Proposed Net Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.	
1. [Ref. 51] Our general tests of reported ridership disclosed that six students did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff allowing them to research and provide documentation to support the eligibility of these students for transportation reporting; however, the students could not be validated and, as a result, they were not eligible for State transportation funding. We propose the following adjustments:	
July 2012 Survey	
20 Days in Term	
Two Miles or More	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
Two Miles or More	(1)	
February 2013 Survey		
89 Days in Term		
Teenage Parents and Infants	(1)	(6)

2. [Ref. 52] Our general tests disclosed that 120 students were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were not enrolled in a Center to Center program and were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2012 Survey		
28 Days in Term		
Center to Center (CTE and Dual Enrollment)	(38)	
20 Days in Term		
Center to Center (CTE and Dual Enrollment)	(9)	
October 2012 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(6)	
February 2013 Survey		
89 Days in Term		
Center to Center (CTE and Dual Enrollment)	(64)	
33 Days in Term		
Center to Center (CTE and Dual Enrollment)	(1)	
19 Days in Term		
Center to Center (CTE and Dual Enrollment)	(2)	(120)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
3. [Ref. 53] Our general tests disclosed that five students in the IDEA (K-12), Weighted ridership category were transported using private passenger vehicles; consequently, these students were not eligible to be reported in that ridership category. However, the students were eligible to be reported in the IDEA (K-12), Unweighted ridership category. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	2	
February 2013 Survey		
89 Days in Term		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	3	0
4. [Ref. 54] Our general tests disclosed that 75 students were incorrectly reported in ridership categories as it related to the students' grade-level placement at the time of ridership. We determined that 58 of these students were eligible to be reported in grade-level appropriate ridership categories (PK versus K-12) and the remaining 17 students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
July 2012 Survey		
20 Days in Term		
IDEA (PK), Weighted	(35)	
IDEA (PK), Unweighted	(2)	
IDEA (K-12), Weighted	13	
IDEA (K-12), Unweighted	24	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	(9)	
Hazardous Walking	(6)	
Two Miles or More	(7)	
IDEA (K-12), Unweighted	9	
IDEA (PK), Unweighted	4	
Two Miles or More	5	(10)
February 2013 Survey		
89 Days in Term		
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(8)	
IDEA (PK), Unweighted	(1)	
IDEA (K-12), Unweighted	3	(7)

5. [Ref. 64] Our general tests disclosed that the reported number of buses in operation were understated overall by 74 buses as follows:

a. There were 4 buses (1 bus in the October 2012 reporting survey period and 3 buses in the February 2013 reporting survey period) that were reported in error due to data entry errors made when inputting the bus number or by failing to update the bus number when the original bus number assigned had been taken out of service.

b. There was 1 bus in the July 2012 reporting survey period that was transporting only courtesy riders and should not have been included in the number of buses in operation.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings	Students Transported Proposed Net Adjustments
c. There were different buses operated by charter schools and third-party vendors that were entered into the system with an identical bus number that was also utilized as part of the District's listing of operated bus numbers resulting in the charter buses not being reported in the overall count. Consequently, the number of buses was understated by 79 buses (43 buses in the October 2012 reporting survey period and 36 buses in the February 2013 reporting survey period).	
We propose the following adjustments:	
July 2012 Survey	
Number of Buses in Operation (1)	
October 2012 Survey	
Number of Buses in Operation 42	
February 2013 Survey	
Number of Buses in Operation 33	
74	
	0
6. [Ref. 65a] The number of days in term for 257 students (149 students were reported in the July 2012 reporting survey period and 108 students were reported in the February 2013 reporting survey period) were incorrectly reported as follows:	
a. The 149 students in the July 2012 reporting survey period were either reported for 15 days in term (119 students) or 28 days in term (30 students) but should have been reported for 9 days in term or 30 days in term, respectively. We also noted that one of the students was incorrectly reported in an IDEA-Weighted ridership category. The student was transported using general-purpose transportation; consequently, the student was not eligible to be reported in an IDEA-Weighted ridership category but was eligible to be reported in the Two Miles or More ridership category.	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
b. The 108 students in the February 2013 reporting survey period were reported for various days in term (ranging from 21 days to 67 days) but should have been reported for different days in term ranging from 36 days to 89 days.		
We propose the following adjustments:		
a. July 2012 Survey		
28 Days in Term		
Two Miles or More	(30)	
15 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(118)	
30 Days in Term		
Two Miles or More	30	
9 Days in Term		
Two Miles or More	119	0
b. February 2013 Survey		
67 Days in Term		
Center to Center (CTE and Dual Enrollment)	(16)	
48 Days in Term		
Center to Center (CTE and Dual Enrollment)	(34)	
32 Days in Term		
Center to Center (CTE and Dual Enrollment)	(4)	
29 Days in Term		
Center to Center (CTE and Dual Enrollment)	(21)	
21 Days in Term		
Center to Center (CTE and Dual Enrollment)	(33)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
February 2013 Survey (Continued)		
89 Days in Term		
Center to Center (CTE and Dual Enrollment)	1	
85 Days in Term		
Center to Center (CTE and Dual Enrollment)	21	
51 Days in Term		
Center to Center (CTE and Dual Enrollment)	16	
48 Days in Term		
Center to Center (CTE and Dual Enrollment)	2	
41 Days in Term		
Center to Center (CTE and Dual Enrollment)	4	
38 Days in Term		
Center to Center (CTE and Dual Enrollment)	30	
36 Days in Term		
Center to Center (CTE and Dual Enrollment)	34	0

7. [Ref. 65b] Our general tests disclosed that 98 students were not reported in Center to Center ridership categories but were reported for days in term that would be associated with those ridership categories. We inquired with the District's Transportation management; however, they were unable to provide documentation to support that these students were enrolled and participating in programs that would require Center to Center transportation and we could not determine that the students were otherwise eligible for State transportation funding. Accordingly, we propose the following adjustments:

October 2012 Survey	
19 Days in Term	
IDEA (K-12), Unweighted	(6)
Two Miles or More	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey (Continued)		
16 Days in Term		
Two Miles or More	(1)	
February 2013 Survey		
72 Days in Term		
Two Miles or More	(3)	
54 Days in Term		
Two Miles or More	(37)	
35 Days in Term		
Two Miles or More	(4)	
32 Days in Term		
Two Miles or More	(11)	
19 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(17)	
16 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(12)	
4 Days in Term		
Two Miles or More	(1)	(98)

8. [Ref. 55] The IEPs for 73 students in our sample reported in the IDEA-Weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. However, we determined that the students were eligible to be reported in other ridership categories as follows: 44 students in the IDEA (PK), Unweighted ridership category; 17 students in the Two Miles or More ridership category; 8 students in the IDEA (K-12), Unweighted ridership category; and 4 students in the Center to Center (IDEA), Unweighted ridership category. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
July 2012 Survey		
20 Days in Term		
IDEA (K-12), Weighted	(8)	
IDEA (PK), Weighted	(13)	
IDEA (K-12), Unweighted	2	
IDEA (PK), Unweighted	13	
Two Miles or More	6	
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(6)	
IDEA (PK), Weighted	(15)	
Center to Center (IDEA), Weighted	(2)	
IDEA (PK), Unweighted	15	
IDEA (K-12), Unweighted	3	
Two Miles or More	3	
Center to Center (IDEA), Unweighted	2	
17 Days in Term		
Center to Center (IDEA), Weighted	(2)	
Center to Center (IDEA), Unweighted	2	
February 2013 Survey		
89 Days in Term		
IDEA (K-12), Weighted	(9)	
IDEA (PK), Weighted	(16)	
IDEA (K-12), Unweighted	3	
IDEA (PK), Unweighted	16	
Two Miles or More	6	
June 2013 Survey		
15 Days in Term		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
9. [Ref. 56] We noted the following exceptions regarding the IEPs for 23 students in our sample:		
a. The IEPs for 21 students were missing and could not be located; consequently, the students' reporting in IDEA ridership categories was not supported. We determined that the students were not otherwise eligible for State transportation funding.		
b. The IEPs for 2 students did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. However, the students were eligible to be reported in the IDEA (PK), Unweighted ridership category.		
We propose the following adjustments:		
a. October 2012 Survey		
90 Days in Term		
IDEA (PK), Unweighted	(5)	
Center to Center (IDEA), Unweighted	(1)	
16 Days in Term		
Center to Center (IDEA), Unweighted	(1)	
February 2013 Survey		
89 Days in Term		
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Unweighted	(7)	
Center to Center (IDEA), Unweighted	(6)	(21)
b. October 2012 Survey		
90 Days in Term		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
10. [Ref. 57] Two students in our sample were not listed on the bus drivers' reports as having been transported during the July 2012 reporting survey period; consequently, the students should not have been reported for State transportation funding. We propose the following adjustment:		
July 2012 Survey		
20 Days in Term		
IDEA (K-12), Unweighted	(1)	
15 Days in Term		
Two Miles or More	(1)	(2)
11. [Ref. 58] Six students in our sample were incorrectly reported in the Two Miles or More ridership category. We determined that one of these students was eligible for reporting in the Hazardous Walking ridership category and the remaining five students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
July 2012 Survey		
20 Days in Term		
Two Miles or More	(5)	
February 2013 Survey		
89 Days in Term		
Hazardous Walking	1	
Two Miles or More	(1)	(5)
12. [Ref. 59] One student in our sample was incorrectly reported in the IDEA (K-12), Unweighted ridership category. The student was enrolled in the Gifted ESE Program and was not eligible to be reported in an ESE ridership category. Consequently, this student is not eligible to be reported for State transportation funding. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(1)	(1)

13. [Ref. 60] Two students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The students were enrolled in the Specific Learning Disabilities or Language Impaired ESE Programs and lived less than two miles from school; however, the students' IEPs did not indicate a need for specialized transportation services. Consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

February 2013 Survey		
89 Days in Term		
IDEA (K-12), Unweighted	(2)	(2)

14. [Ref. 62] One student in our sample was not enrolled in school during the February 2013 reporting survey period; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

February 2013 Survey		
89 Days in Term		
Teenage Parents and Infants	(1)	(1)

15. [Ref. 63] Thirty-seven students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

July 2012 Survey	
20 Days in Term	
IDEA (K-12), Unweighted	(15)
Two Miles or More	15

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Proposed Net Adjustments
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(8)	
Two Miles or More	8	
February 2013 Survey		
89 Days in Term		
IDEA (K-12), Unweighted	(14)	
Two Miles or More	14	0
Proposed Net Adjustment		(273)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) Transportation personnel review the database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students' grade levels and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; (3) only students who are eligible for the Center to Center (CTE and Dual Enrollment) ridership category are reported and proper documentation is maintained to support this reporting; (4) students transported utilizing private passenger vehicles are not reported in an IDEA-Weighted ridership category; (5) IEPs are maintained in readily-accessible files and students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classifications as noted on the students' IEPs; (6) only those students who are documented as enrolled in school during the survey week and are recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (7) the distance from home to school is verified prior to students being reported in the Two Miles or more ridership category; (8) the IEPs for students reported in IDEA-Unweighted ridership categories who are enrolled in Specific Learning Disabilities, Speech Impaired, or Language Impaired ESE Programs clearly indicate the specific need for specialized transportation services; and (9) only eligible students who are on a route that is approved and determined as meeting the criteria for hazardous walking conditions and that cross the specific hazardous walking location are reported in the Hazardous Walking ridership category.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE H (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS

Chapter 1002.33, FS .....Charter Schools

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

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

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

Student Transportation General Instructions 2012-13

The accompanying notes are an integral part of this schedule.

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

NOTE A – SUMMARY

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

1. Student Eligibility

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

2. Transportation in Miami-Dade County

For the fiscal year ended June 30, 2013, the District received approximately $24.45 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2012	338	4,924
October 2012	1,126	60,096
February 2013	1,126	60,191
June 2013	10	696
Total	2,600	125,907

3. Statutes and Rules

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

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

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

NOTE B – SAMPLING

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

EXHIBIT A
MANAGEMENT'S RESPONSE

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board
Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
Dr. Dorothy Bendross-Mindingall
Susie V. Castillo
Carlos L. Curbelo
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Dr. Marta Pérez
Raquel A. Regalado

July 2, 2014

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

Dear Mr. Martin:

Staff has reviewed your report on Full-Time Equivalent (FTE) Students and Student Transportation under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013. As noted in the report from the Office of the Auditor General, State of Florida (AG), this examination was conducted using judgmental methods for testing FTE and students transported as reported to the Florida Department of Education for the fiscal year ended June 30, 2013.

An Exit Conference was held on February 21, 2014, with staff from Miami-Dade County Public Schools (M-DCPS or District) and staff from the AG. At the completion of the exit conference, all documentation pertinent to this examination was provided to and accepted by Mr. Eric Seldomridge, C.P.A, Lead Senior Auditor, Office of the Auditor General, who was the auditor in charge of the examination.

The audit findings cited in the report were reviewed with Management for corrective action. Management generally agrees with most of the findings cited in the report, with the exception of certain findings specific to two of the ten charter schools sampled. The District has serious concerns regarding findings issued to Florida School for Integrated Academics and Technology Charter School (SIA Tech)-North Campus (finding No. 80) and Mavericks High of South Miami-Dade County (finding No. 94) because of their negative monetary impact and repercussion to the District.

As illustrated in your report, of the proposed $1,565,448 disallowance for 2012-2013 for the ten charter schools in the sample, $1,527,442 stemmed from audit issues attributed exclusively to these two charter schools. At present, SIA Tech ceased operations, while management from Mavericks High of South Miami-Dade County disagreed with the finding cited above. Consequently, the District should not be assessed with this portion of the disallowance, or $1,527,442, because according to §1002.33(8)(f), Florida Statutes, debts of charter schools are not the District's responsibility but that of the charter schools' governing board. We plan to contact the Department of Education to appeal this portion of the disallowance if assessed to the District.

School Board Administration Building • 1450 N.E. 2nd Avenue • Miami, Florida 33132
305-995-1000 • www.dadeschools.net

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

As noted in the responses attached, Management has implemented corrective actions to satisfy all recommendations on Schedules E and H of the report that are applicable to the findings agreed upon and accepted by Management. What follows are details of findings and their corresponding corrective action. Aside from the specific corrective actions included herein, Management from School Operations will further implement districtwide preventative and corrective actions to ensure that students are accurately reported for FTE in the proper FEFP funding categories:

The report of responses is categorized under the following sections:

- *1. Charter Schools;*
- *2. Teacher Certification;*
- *3. English Language Learners (ELL);*
- *4. Career and Technical Education (OJT);*
- *5. Exceptional Student Education (ESE);*
- *6. Advanced Academic Programs-Gifted Program;*
- *7. Districtwide Pre-Kindergarten (PK);*
- *8. Attendance and Reporting;*
- *9. Virtual Education; and*
- *10. Student Transportation.*

Mr. Jose L. Dotres, Chief of Staff, is responsible for coordinating the response associated with this audit. If additional information is required, you may contact him at 305 995-1918.

We would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.

Sincerely,

Alberto M. Carvalho,
Superintendent of Schools

AMC:mtg
L1109

cc: Superintendent's Cabinet

Page 2 of 11

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

1. CHARTER SCHOOLS

Since non-compliance of two particular charter schools is a significant portion of this response, the first section of this response will address those charter schools' findings for SIA Tech and Mavericks South. It is important to note that the audit findings for these two charter schools make up $1,527,442 or approximately 72% of the total proposed net adjustment of $2,123,224.

Table 1:
Charter Schools' Proposed Net Adjustment

Charter Schools	2012-2013 FY
SIA Tech (#7030)	$ 1,262,376
Mavericks South (#7065)	265,065
Other Charter Schools (8 Charter Schools)	38,007
TOTAL	**$ 1,565,448**

Charter schools are governed by §1002.33, Florida Statutes. Although the School Board is authorized to provide prescribed levels of monitoring and oversight of charter schools, the charter schools are governed by independent, private non-profit, governing boards. Charter school governing boards are held accountable for compliance with the local, state, and federal laws as it pertains to charter schools as well as the provisions detailed in the performance contract ("charter") between the charter school's governing board and the School Board.

Auditor's Findings: SIA Tech #7030

- Students enrolled in one school that also participated in another program had no documentation to specifically identify how much of the student's instructional time was actually incurred when charter school instruction was provided. (Schedule D, Finding No. 80).

Management's Response:

SIA Tech, pursuant to its charter contract, partnered with Job Corps, a federally funded vocational program, to provide high school credits. Through this audit, the AG has concluded that the FTE reported indicated that all students who were enrolled in SIA Tech also participated in the Job corps Program and that each student was reported for a full FTE; however, each student that participated in both SIA Tech and Job Corp Programs should have only been reported based on the actual amount of instructional time that reflected their participation in SIA Tech related course work. SIA Tech has not provided adequate documentation to verify the FTE reports.

Subsequent to an active investigation by the School Board's Office of Management and Compliance Audits but prior to the conclusion of the AG's audit, SIA Tech voluntarily terminated the charter contract on October 2, 2013, and closed the school. According to state records, the legal entity with which the School Board contracted, Florida School For Integrated Academics and Technologies Miami-Dade, Inc., was dissolved on October 11, 2013.

The Office of Charter School Support made multiple requests to retrieve official records for the 2012-13 school year from the SIA Tech administration, governing board,

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

management company, and the Department of Labor (the entity that was charged by the governing board as the holder of the records), but has been unsuccessful.

Auditor's Findings: Mavericks South #7065

- The Auditor cited concerns regarding the School bell schedule and instructional calendar not supporting the amount of FTE reported for students. (Schedule D, Finding No. 94).

Management's Response:

Mavericks South has confirmed that there has not been a change in the school's response since the AG's exit conference with the school's principal. The charter school disagrees with finding No. 94 and plans to appeal. If there is an appeal, the District will withhold funds in an escrow account until the appeal is resolved.

Other Charter School Findings

All other charter school findings cited by the AG during their school site visitations (with the exception of SIA Tech which closed during the audit) were accepted by the administration of the affected charter schools. These findings are referenced in the specific categories that follow.

2. TEACHER CERTIFICATION

After carefully reviewing the report, the Office of Human Capital Management agrees with all these findings. (Schedule D, Finding No. 4, 5, 6, 8, 10, 19, 24, 25, 26, 27, 29, 33, 34, 41, 46, 52, 53, 55, 58, 61, 64, 65, 69, 70, 76, 77, 78, 79, 83, 84, 88, 90, 91, 96, 102, 103, 104, 109, 110, 111, 116, 118, 125, 126, 133, 134, 135, 136, 140, 141, 142, 144, 145, 146, 147, 148 and 149).

Management's Response:

The Office of Human Capital Management has taken several measures to prevent any future audit findings. These include, but are not limited to the following:

- At the beginning of this year a notification was sent to all teachers who were non-compliant with *Multicultural Education Training Advocacy, Inc.* (META) training requirements, establishing a deadline within which to comply or risk termination of employment.

- During the 2014-2015 school year, the Office of Human Capital Management will implement an improved process for monitoring and reporting out-of-field teachers.

- The Office of Human Capital Management is working in collaboration with Charter School Support to provide school leadership resources and assistance with the proper processing, scheduling and reporting of teacher certification.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

3. ENGLISH LANGUAGE LEARNERS (ELL)

The AG's report cited the following school findings and provided the District with recommendations to address the main areas of concern related to English for Speakers of Other Languages (ESOL). The findings and associated recommendations are as follows:

- Only students who are in membership and in attendance at least 1 of 11 days of a survey window are reported for FEFP funding. (Schedule D, Finding No. 17, 97,101).

- English language assessments are completed and ELL committees are convened timely (i. e., prior to the student's reporting survey period and within 30 school days of the student's ESOL anniversary date) to consider the ELL students' extended ESOL placements. (Schedule D, Finding No. 2, 7, 9, 12, 13, 16, 18, 21, 28, 30, 36, 37, 42, 44, 47, 48a, 48b(3), 50, 54, 59, 62, 67, 74, 81, 85, 89, 93, 95b, 98a, 100a, 105, 113, 117, 119, 122, 127a, 138a).

- Parents are timely notified of their child's ESOL placement. (Schedule D, Finding No. 38, 39, 48b(2), 82, 138d).

- Students' files contain proper documentation to support each student's ESOL placement and that documentation is retained in readily-accessible files. (Schedule D, Finding No. 16, 67, 81, 95c, 98a, 119a, 127a$_{(1)}$, 127b, 138b).

- Students who have been exited from the ESOL Program are no longer reported in the ESOL Program. (Schedule D, Finding No. 3 and 86).

- ELL Student Plans are prepared and maintained for every school year in which the student is placed in the ESOL Program. (Schedule D, Finding No. 16, 22, 31, 32, 35, 38, 48b(1), 59, 73, 82, 87, 95a, 98b, 100b, 101, 106, 127a(2), 138c).

- ELL students are not reported for more than the six-year period allowed for State funding of ESOL. (Schedule D, Finding No. 14, 99, 129).

- Students who are assessed as English language proficient and are competent English readers and writers are either exited from the ESOL program or referred to an ELL Committee for determination of the students' continuing ESOL placements. (Schedule D, Finding No. 56, 119b, 128).

- ELL students who have had extended absences from the District and returned are reassessed for their English language proficiency. (Schedule D, Finding No. 39, 60, 130).

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Management's Response:

The District agrees with the findings cited by the AG and the recommendations proposed in the report. As a proactive and sustained preventive measure, the Division of Bilingual Education and World Languages will continue to conduct professional development sessions on an on-going basis, for administrators and ESOL Department Chairs on all monitoring and maintenance procedures related to English Language Learners (ELLs). District level staff will continue to visit schools and randomly select students' records to review compliance with District and State policies in order to minimize similar errors in the future.

The District has available on its website, and provides all schools with, the District ELL Plan, Procedures Manuals and Technical Assistance documents that include all guidelines related to instructional services for ELLs. Included are procedures of identification, assessment, placement, and exiting of students from the ESOL program. Guidelines for conducting ELL Committee meetings, requirements for monitoring student progress, parental notification, and updating and maintaining proper documentation. Additionally, reminders of compliance issues and deadlines will continue to be provided to administrators via weekly briefings, the District's mode of communication with schools.

4. CAREER AND TECHNICAL EDUCATION (OJT)

The AG's report cited three main areas of concern related to Career and Technical Education (OJT). Those areas were:

- Timecards for OJT students were missing and could not be located (Schedule D, Finding No. 75, 108, 115, 121, 124).
- Timecards indicated that students were not working during the survey week (Schedule D, Finding No. 120, 123, 132).
- Timecard was not signed by the student's employer (Schedule D, Finding No. 131).

Nine findings were cited in the report associated with these three main areas as indicated in footnote 3 on page 2 of the report. The Department of Career and Technical Education agrees with the audit finding. (Schedule D, Finding No. 75, 108, 115, 120, 121, 123, 124, 131 and 132).

Management's Response:

The District agrees with the findings cited by the AG. To ensure that students in Career and Technical Education (CTE) 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files, procedures are in place and are reviewed at the beginning of school year meetings with OJT teachers who are required to attend. In addition, district CTE staff will communicate these procedures by regularly sending reminders and randomly

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

monitoring its implementation. The following guidelines are in place and address Finding No. 75, 108, 115, 121, 124 and 131:

- At the end of each grading period, the instructors turn in the timecard to the FTE designee, usually the registrar, along with a class roster generated by the Grade Book. The school needs to designate a third party to verify that there is a time card on file for each student on the roster and that it is signed by the employer.

- Due dates have been set as to the printing of these records and the Department of Career and Technical Education monitors the collection of these documents during the school year.

- In the event that an employer refuses to sign a timecard or is not available after several attempts, the instructor must make note on the signature line and document visits in the comment section.

To ensure that only students whose timecards indicate that the students were employed or otherwise engaged in a job search are reported in the Career and Technical Education 9-12 (OJT) program, all unemployed students are transferred to an Internship class, Guided Workplace Learning. It is the teacher and registrar's responsibility to ensure that all unemployed students are moved into the internship class prior to each survey period. In addition, any student who does not obtain employment prior to the second survey period will be removed from both the OJT program and the Internship program. These guidelines address Findings 120, 123 and 132.

5. EXCEPTIONAL STUDENT EDUCATION (ESE)

School Level Findings for Special Education:

- ESE student was not reported in accordance with the student's *Matrix of Services* form. (Schedule D, Finding No. 11, 15, 23, 40, 43, 45, 51, 57, 68, 114, 139, 143 and 150).

- *Matrix of Services* form incorrectly included Special Consideration points for which the student was not eligible. (Schedule D, Finding No. 49).

Management's Response:

The District agrees with the AG's findings. As a preventative measure, the Office of Exceptional Student Education will continue to conduct ongoing professional development of the Special Education Management System (SPED-EMS), and the procedures to complete the Matrix of Services document, to all designated Local Educational Agency (LEA) representatives.

The Office of Exceptional Student Education will continue to conduct ongoing monitoring to ensure that special education students are reported in accordance with their *Matrix of Services* forms and that the forms are reviewed each time students' Individual Educational Plans (IEPs) are prepared. All LEAs completing the *Matrix of*

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Services form must use SPED-EMS and the *revised* Florida Department of Education Matrix of Services Handbook. This will ensure that all required procedures are adhered to and evidence is maintained to support that the *Matrix of Services* forms have been reviewed and reflect the most current level of services, and are properly completed and scored.

SPED-EMS will continue to provide user notification of accurate completion of the electronic process and messages linking content of the *Matrix* with Individual Educational Plan services. Reports in SPED-EMS are now available to schools that inform the user when changes have been made to the Matrix of Services form. The domain rating of the *Matrix of Services* is no longer manually entered in to the Integrated Student Information System (ISIS) but rolls-over to the ISIS FEFP based on the actual *Matrix* document completed in SPED-EMS. This will ensure that students are reported in accordance with their *Matrix*.

- File for ESE student did not contain an IEP for the school year. (Schedule D, Finding No. 72).

- File for ESE student did not contain evidence that a District Specialist (LEA) or General Education teachers had participated in the development of the student's IEP. (Schedule D, Finding No. 20).

Management's Response:

The District agrees with the AG's findings. Professional development will continue to be provided to school-based and district LEAs including compliance procedures for the accurate and timely completion of IEPs, and requirements for IEP signatures and maintenance of SPED records in the students' cumulative file. The Office of Exceptional Student Education will continue to update the Local Educational Agency Implementation Guide which contains comprehensive procedures for the provision of special education, including requirements for IEP completion. The LEA Guide is available online to all Miami-Dade County Public School employees. Additionally, the Office of Exceptional Student Education will continue to email FTE preparation information to schools, prior to each survey period, including students that have IEPs due on or before the close of the survey period.

- ESE student receiving both homebound and on-campus instruction was reported in the wrong program. (Schedule D, Finding No. 49 and 107).

Management's Response:

The District agrees with the AG's findings. The Office of Exceptional Student Education will increase monitoring of co-enrolled students to ensure that students' are reported in the accurate program. Additionally, professional development will be completed for schools with co-enrolled students and Hospital Homebound Instructional Program, including procedures for the completion of Department of Education Correction System (DECO) amendments and their timely submission to the Federal & State Compliance Office. Additional verification will be conducted to confirm that a separate Matrix of

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Services form has been completed to reflect the level of services provided at each location (on-campus and home).

6. ADVANCED ACADEMIC PROGRAMS-GIFTED PROGRAM

The AG's report contained three findings for the Gifted Program. The findings were associated with the following area:

- No EP on file for ESE students in the Gifted Program. (Schedule D, Finding No. 63, 112, 137).

Management's Response:

The Department of Advanced Academic Programs agrees with the audit findings. To guarantee that Educational Plans (EPs) will be completed in a timely manner, and maintained in the students' files to demonstrate participation in the program, the Advanced Academic Programs department will continue to provide professional development to school-based and district LEAs, teachers of the gifted, and administrators including compliance procedures for the accurate and timely completion of EPs and maintenance of gifted records in the Special Education Electronic Management System (SPED-EMS) and students' cumulative file. In collaboration with Advanced Academic Programs, the Division of Special Education has developed and updates annually the Local Educational Agency Implementation Guide which contains comprehensive procedures for the provision of special education, including requirements for EPs. The LEA Guide is available online to all Miami-Dade County Public School employees. Additionally, Advanced Academic Programs will continue to forward numerous Weekly Briefings to schools regarding procedures for updating EPs, pre-audit checklists for gifted, and SPED-EMS procedures for gifted Educational Plans. These documents are also posted on the District's website for Advanced Academic Programs and are available to all Miami-Dade County Public School employees.

7. DISTRICTWIDE PRE-KINDERGARTEN (PK)

Districtwide Finding:

- Incorrect reporting of PK students: (Schedule D, Finding No.1).

Management's Response:

The District agrees with the AG's finding. PK students that were not ESE students and were not children of parents who were enrolled in the Teenage Parents and Infants Program, and were not eligible for FEFP funding will no longer be assigned to a course with an FTE line item. Increased communication and collaboration between the Federal & State Compliance Office, Early Childhood Programs, Systems and Programing and the ESE PK Office will ensure that only students that are participating in an ESE program or are children of a student in the Teenage Parent Program are reported for FTE.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

8. ATTENDANCE AND REPORTING

The AG's Report cited the following findings:

- Student was absent from school or not in attendance during the 11-day window of the reporting survey or was not in membership and should not have been included with the survey's results. (Schedule D, Finding No. 17, 71, 92, 97, and 101).

Management's Response:

The District agrees with the AG's findings. The Federal & State Compliance Office will contact administrative staff from the identified schools to review accurate attendance reporting procedures. Future FTE and Student Registration Workshops will address precise attendance reporting and the impact to District funding. Additionally, one-to-one FTE training and student registration sessions are available in half day segments at the Federal & State Compliance Office.

9. VIRTUAL EDUCATION

The AG's Report cited the following finding:

- A virtual education ESE student was reported incorrectly for FEFP funding. The student was not reported for FEFP funding the previous school year and was not eligible to participate. (Schedule D, Finding No. 66).

Management's Response:

The District agrees with the Auditor General's finding. According to our records, at the time of application in the spring of 2012, the Northwest Regional Data Center (NWRDC) indicated that the student was in attendance at a Florida public school for the 2011-2012 surveys 2 and 3, respectively. Modifications to the student record may have been made and may be why the student is not currently showing in attendance at any Florida public school during the 2011-2012 school year. The virtual school has implemented a plan to prevent this from occurring in the future, whereby we print a hard copy of the official attendance survey from the NWRDC for each student entering grades six through twelve.

10. STUDENT TRANSPORTATION

The Department of Transportation agrees with the AG's findings contained in Schedule G, findings 1 through 15; and has taken several corrective actions to ensure compliance with IEP requirements and funding category accuracy.

Management's Response:

With respect to finding 4, Transportation has implemented a revised process to preclude future occurrences of inaccurate reporting of the number of buses. With respect to

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

findings 6 and 7, Transportation has worked cooperatively with Information Technology to implement a new process to automatically capture required information on center-to-center transportation (previously done manually). For all other findings, Transportation has worked cooperatively with SPED to implement changes to the district's electronic IEP system and has also implemented additional filters to ensure students are accurately reported in the correct funding categories.