



**AUDITOR GENERAL**  
WILLIAM O. MONROE, CPA



**HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD**  
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**  
Full-Time Equivalent (FTE) Students and Student Transportation

For the Fiscal Year Ended June 30, 2003

The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Carol W. Kurdell, Chair; Glenn Barrington, Vice-Chair; Doris Ross Reddick, Carolyn Bricklemeyer, Jennifer Faliero, Jack R. Lamb, Candy Olson; and Earl J. Lennard, Ph.D, Superintendent.

This examination was conducted by Patricia A. Ferguson; Mary Anne Pekkala, CPA; Linda Nearing, CPA; and Doug Sampson; and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION**  
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For the Fiscal Year Ended June 30, 2003

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WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# 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 HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 3, 2003, that the Hillsborough County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. 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 and the standards 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 FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance involving teachers: 119 of the 540 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Administrative Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; and the earning of college credits and in-service training points.<sup>1</sup>

In our opinion, except for the instances of material noncompliance mentioned above involving teachers, the Hillsborough County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003.

The results of our examination disclosed other instances of noncompliance with the FEFP requirements mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information 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 the Hillsborough County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA  
June 30, 2004

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<sup>1</sup>See SCHEDULE D, *finding nos.* 6-9, 11, 13-16, 21-24, 27-34, 40-42, 47, 48, 49, 51, 52, 55-57, 62, 63, 65, 66, 69-71, 75-77, 90, 91, 101, 102, 106, 108, 109, 113, 117, 122, 127-129, 133-136, 139, 140, 142-144, 147-152, 156-160, 168, 177, 180, 184-186, and 187.

**SCHEDULE A**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> <sup>2</sup>
<u>1. Basic</u>					
Population <sup>3</sup>	216	100.00%	29,808	100.00%	115,910.2500
Sample Size <sup>4</sup>	38	17.59%	807	2.71%	663.8691
Net Audit Adjustments <sup>5</sup>	-	-	(6)	(0.74%)	46.6605
<u>2. English for Speakers of Other Languages (ESOL)</u>					
Population <sup>3</sup>	198	100.00%	5,058	100.00%	12,624.6900
Sample Size <sup>4</sup>	33	16.67%	873	17.26%	672.6316
Net Audit Adjustments <sup>5</sup>	-	-	(97)	(11.11%)	(43.4799)
<u>3. Exceptional - Basic with ESE Services</u>					
Population <sup>3</sup>	221	100.00%	7,205	100.00%	32,779.2000
Sample Size <sup>4</sup>	41	18.55%	669	9.29%	560.1767
Net Audit Adjustments <sup>5</sup>	-	-	(17)	(2.54%)	18.4267
<u>4. Exceptional - ESE Support Levels 4 and 5</u>					
Population <sup>3</sup>	131	100.00%	1,596	100.00%	2,068.4700
Sample Size <sup>4</sup>	32	24.43%	787	49.31%	623.4057
Net Audit Adjustments <sup>5</sup>	-	-	(87)	(11.05%)	(23.0876)
<u>5. Vocational 6-12</u>					
Population <sup>3</sup>	70	100.00%	413	100.00%	8,553.9300
Sample Size <sup>4</sup>	9	12.86%	109	26.39%	10.8720
Net Audit Adjustments <sup>5</sup>	-	-	(8)	(7.34%)	(.8184)
-----					
<u>All Programs</u>					
Population <sup>3</sup>	223	100.00%	44,080	100.00%	171,936.5400
Sample Size <sup>4</sup>	41	18.39%	3,245	7.36%	2,530.9551
Net Audit Adjustments <sup>5</sup>	-	-	(215)	(6.63%)	(2.2987)

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

**SCHEDULE A (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<b>Description<sup>1</sup></b>	<b>Number of Schools</b>	<b>% of Pop.</b>	<b>Number of Teachers (w/Exceptions)</b>	<b>% of Pop. (Sample)</b>	<b>Number of Unweighted FTE<sup>2</sup></b>
<b>Teacher Certification</b>					
Teacher Population	223	100.00%	1,980	100.00%	-
Teacher Sample Size <sup>4</sup>	41	18.39%	540	27.27%	-
Net Audit Adjustments <sup>5</sup>	-	-	(119)	(22.03%)	-
Basic	-	-	-	-	441.9194
ESOL	-	-	-	-	(189.4547)
Basic with ESE Services	-	-	-	-	(159.0910)
ESE Support Levels 4 and 5	-	-	-	-	(90.4837)
Vocational 6-12	-	-	-	-	<u>(2.8900)</u>
					<u>.0000</u>
<b>District-Wide (SCHEDULE D, Finding No. 1)</b>					
<b>Non-Sampled Students (SCHEDULE D, Finding Nos. 164, 165, 170, and 173)</b>					
Net Audit Adjustments <sup>5</sup>			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	38.7990	(6.0551)	32.7439
ESOL	-	-	(39.5324)	.0000	(39.5324)
Basic with ESE Services	-	-	.0000	5.8120	5.8120
ESE Support Levels 4 and 5	-	-	.0000	(.0347)	(.0347)
Vocational 6-12	-	-	<u>.7334</u>	<u>.0000</u>	<u>.7334</u>
			<u>.0000</u>	<u>(.2778)</u>	<u>(.2778)</u>
<b>Net Audit Adjustments</b>					<u>(2.5765)</u>

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

<sup>2</sup> Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each specified program. (See SCHEDULE B and NOTE A4.)

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample is limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2003. (See NOTE A5.)

<sup>4</sup> See NOTE B.

<sup>5</sup> Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

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

**SCHEDULE B**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	188.3367	1.005	189.2784
102 Basic 4-8	193.4734	1.000	193.4734
103 Basic 9-12	139.5137	1.122	156.5344
111 Grades K-3 with ESE Services	(39.2967)	1.005	(39.4932)
112 Grades 4-8 with ESE Services	(75.9228)	1.000	(75.9228)
113 Grades 9-12 with ESE Services	(19.6328)	1.122	(22.0280)
130 ESOL	(272.4670)	1.275	(347.3954)
254 ESE Support Level 4	(49.2286)	3.948	(194.3545)
255 ESE Support Level 5	(64.3774)	5.591	(359.9340)
300 Vocational 6-12	<u>(2.9750)</u>	1.186	<u>(3.5284)</u>
Total	<u>(2.5765)</u>		<u>(503.3701)</u>

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

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

<sup>3</sup> Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit 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

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u>	<u>District Wide</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0063</u>	<u>#0081</u>	
101 Basic K-3	2.5000	.....	.....	2.5000
102 Basic 4-8	5.6835	10.9001	6.0000	22.5836
103 Basic 9-12	30.6155	11.4852	.....	42.1007
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	2.6672	.....	2.6672
113 Grades 9-12 with ESE Services	.....	2.2494	.....	2.2494
130 ESOL	(39.5324)	.....	(6.0000)	(45.5324)
254 ESE Support Level 4	.....	(21.4683)	.....	(21.4683)
255 ESE Support Level 5	.....	(5.8336)	.....	(5.8336)
300 Vocational 6-12	<u>.7334</u>	<u>.....</u>	<u>.....</u>	<u>.7334</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0191</b>	<b>#0291</b>	<b>#0322</b>	<b>#0521</b>	
101	2.5000	8.5000	.....	.....	34.5000	45.5000
102	22.5836	3.0000	.....	9.5530	4.0000	39.1366
103	42.1007	.....	2.2250	.....	.....	44.3257
111	.0000	.....	.....	.....	.....	.0000
112	2.6672	.....	.....	(3.9344)	.....	(1.2672)
113	2.2494	.....	(.6000)	.....	.....	1.6494
130	(45.5324)	(11.5000)	(1.5750)	(5.6186)	(38.5000)	(102.7260)
254	(21.4683)	.....	(.5000)	.....	.....	(21.9683)
255	(5.8336)	.....	(.0600)	.....	.....	(5.8936)
300	<u>.7334</u>	<u>.....</u>	<u>(.1500)</u>	<u>.....</u>	<u>.....</u>	<u>.5834</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.6600)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6600)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b><u>Audit Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0561</u></b>	<b><u>#0691</u></b>	<b><u>#0761</u></b>	<b><u>#0801</u></b>	
101	45.5000	.....	4.0000	.....	1.1000	50.6000
102	39.1366	2.8356	.....	.....	4.1000	46.0722
103	44.3257	.....	.....	16.3668	.....	60.6925
111	.0000	.....	.....	.....	(.6000)	(.6000)
112	(1.2672)	.....	.....	.....	(3.1000)	(4.3672)
113	1.6494	.....	.....	(6.6868)	.....	(5.0374)
130	(102.7260)	(2.8356)	(4.0000)	(3.9650)	(1.0000)	(114.5266)
254	(21.9683)	.....	.....	(1.0650)	.....	(23.0333)
255	(5.8936)	.....	.....	(1.4150)	(.5000)	(7.8086)
300	<u>.5834</u>	<u>.....</u>	<u>.....</u>	<u>(3.2350)</u>	<u>.....</u>	<u>(2.6516)</u>
Total	<u>(.6600)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6600)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b><u>Audit Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#1021</u></b>	<b><u>#1051</u></b>	<b><u>#1080</u></b>	<b><u>#1201</u></b>	
101	50.6000	9.0000	21.5000	.....	20.5000	101.6000
102	46.0722	.5000	5.8500	17.6915	1.9569	72.0706
103	60.6925	.....	.....	.....	6.9758	67.6683
111	(.6000)	.....	(10.0000)	.....	.....	(10.6000)
112	(4.3672)	.....	(5.8500)	(16.9990)	1.3200	(25.8962)
113	(5.0374)	.....	.....	.....	.....	(5.0374)
130	(114.5266)	(9.5000)	(11.5000)	(.6925)	(20.5000)	(156.7191)
254	(23.0333)	.....	.....	.....	(6.9473)	(29.9806)
255	(7.8086)	.....	.....	.....	(3.3054)	(11.1140)
300	<u>(2.6516)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.6516)</u>
Total	<u>(.6600)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6600)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#1324</b>	<b>#1551</b>	<b>#1881</b>	<b>#2241</b>	
101	101.6000	.....	.....	.....	.....	101.6000
102	72.0706	11.1709	.....	.....	.....	83.2415
103	67.6683	.....	4.7538	8.3250	5.0500	85.7971
111	(10.6000)	.....	.....	.....	.....	(10.6000)
112	(25.8962)	(6.7932)	.....	.....	.....	(32.6894)
113	(5.0374)	.....	(2.5854)	.....	(.5000)	(8.1228)
130	(156.7191)	(4.3777)	(2.1684)	(8.3250)	(2.4000)	(173.9902)
254	(29.9806)	.....	.....	.....	(2.0000)	(31.9806)
255	(11.1140)	.....	.....	.....	.....	(11.1140)
300	<u>(2.6516)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1500)</u>	<u>(2.8016)</u>
Total	<u>(.6600)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6600)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b><u>Audit Adjustments<sup>1</sup></u></b>				<b>Balance Forward</b>
		<b><u>#2421</u></b>	<b><u>#2531</u></b>	<b><u>#2601</u></b>	<b><u>#2651</u></b>	
101	101.6000	.....	2.0000	.5000	.....	104.1000
102	83.2415	.....	.....	.5000	15.4250	99.1665
103	85.7971	14.3388	.....	.....	.....	100.1359
111	(10.6000)	.....	.....	.....	.....	(10.6000)
112	(32.6894)	.....	.5000	.....	(12.9000)	(45.0894)
113	(8.1228)	.3332	.....	.....	.....	(7.7896)
130	(173.9902)	(12.1720)	(2.0000)	(1.0000)	(2.5250)	(191.6872)
254	(31.9806)	(.5000)	.....	.....	.....	(32.4806)
255	(11.1140)	(2.0000)	(.5000)	.....	.....	(13.6140)
300	<u>(2.8016)</u>	.....	.....	.....	.....	<u>(2.8016)</u>
Total	<u>(.6600)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6600)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b><u>Audit Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#2801</u></b>	<b><u>#2882</u></b>	<b><u>#2972</u></b>	<b><u>#3681</u></b>	
101	104.1000	.....	.....	.....	10.3434	114.4434
102	99.1665	4.2706	3.0850	.....	2.9361	109.4582
103	100.1359	.....	.....	.....	.....	100.1359
111	(10.6000)	.....	.....	.....	(3.8034)	(14.4034)
112	(45.0894)	.5000	(.5000)	.....	(1.9661)	(47.0555)
113	(7.7896)	.....	.....	.....	.....	(7.7896)
130	(191.6872)	(4.2706)	(2.5850)	.....	.....	(198.5428)
254	(32.4806)	(.5000)	.....	2.3000	(7.1100)	(37.7906)
255	(13.6140)	.....	.....	(2.3000)	(.4000)	(16.3140)
300	<u>(2.8016)</u>	<u>(.1234)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.9250)</u>
Total	<u>(.6600)</u>	<u>(.1234)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7834)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#3731</b>	<b>#3781</b>	<b>#3782</b>	<b>#3841</b>	
101	114.4434	.....	5.5000	.....	39.0000	158.9434
102	109.4582	.....	8.3397	.....	12.0000	129.7979
103	100.1359	14.0900	.....	.....	.....	114.2259
111	(14.4034)	.....	.....	(.5000)	(.5000)	(15.4034)
112	(47.0555)	.....	.4338	.....	.....	(46.6217)
113	(7.7896)	(9.2650)	.....	.....	.....	(17.0546)
130	(198.5428)	(.3500)	(13.7735)	.....	(50.5000)	(263.1663)
254	(37.7906)	(2.9750)	(.5000)	.5000	.....	(40.7656)
255	(16.3140)	(1.5000)	.....	.....	.....	(17.8140)
300	<u>(2.9250)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.9250)</u>
Total	<u>(.7834)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7834)</u>

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

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



**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#4002</b>	<b>#4211</b>	<b>#4442</b>	<b>#4522</b>	
101	158.9434	.....	6.9500	.....	.....	165.8934
102	129.7979	.....	.....	7.1750	6.5169	143.4898
103	114.2259	.8570	.....	.....	.....	115.0829
111	(15.4034)	.....	(3.9500)	.....	.....	(19.3534)
112	(46.6217)	.....	.....	(5.5500)	(3.2000)	(55.3717)
113	(17.0546)	.4001	.....	.....	.....	(16.6545)
130	(263.1663)	.....	(3.0000)	(1.6250)	(3.0919)	(270.8832)
254	(40.7656)	(1.1714)	.....	.....	(.1500)	(42.0870)
255	(17.8140)	(.0857)	.....	.....	(.0750)	(17.9747)
300	<u>(2.9250)</u>	<u>.....</u>	<u>.....</u>	<u>(.0500)</u>	<u>.....</u>	<u>(2.9750)</u>
Total	<u>(.7834)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0500)</u>	<u>.0000</u>	<u>(.8334)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#4562</b>	<b>#5044</b>	<b>#5046</b>	<b>#6602</b>	
101	165.8934	.....	.....	.....	1.5000	167.3934
102	143.4898	.....	(3.2695)	10.3815	28.7500	179.3518
103	115.0829	.....	(3.1932)	7.1240	20.5000	139.5137
111	(19.3534)	.....	.....	.....	.....	(19.3534)
112	(55.3717)	.....	3.1099	(9.5344)	(.7000)	(62.4962)
113	(16.6545)	1.0000	2.9848	(7.2631)	.3000	(19.6328)
130	(270.8832)	.....	(.3888)	.....	.....	(271.2720)
254	(42.0870)	(.5000)	(.1666)	(1.3750)	(4.6000)	(48.7286)
255	(17.9747)	(.5000)	(.1527)	.....	(45.7500)	(64.3774)
300	<u>(2.9750)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.9750)</u>
Total	<u>(.8334)</u>	<u>.0000</u>	<u>(1.0761)</u>	<u>(.6670)</u>	<u>.0000</u>	<u>(2.5765)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2003

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>	
		<b>#6612</b>	<b>Total</b>
101 Basic K-3	167.3934	20.9433	188.3367
102 Basic 4-8	179.3518	14.1216	193.4734
103 Basic 9-12	139.5137	.....	139.5137
111 Grades K-3 with ESE Services	(19.3534)	(19.9433)	(39.2967)
112 Grades 4-8 with ESE Services	(62.4962)	(13.4266)	(75.9228)
113 Grades 9-12 with ESE Services	(19.6328)	.....	(19.6328)
130 ESOL	(271.2720)	(1.1950)	(272.4670)
254 ESE Support Level 4	(48.7286)	(.5000)	(49.2286)
255 ESE Support Level 5	(64.3774)	.....	(64.3774)
300 Vocational 6-12	<u>(2.9750)</u>	.....	<u>(2.9750)</u>
Total	<u>(2.5765)</u>	<u>.0000</u>	<u>(2.5765)</u>

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

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

SCHEDULE D

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Hillsborough County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving teachers, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 91.

Findings

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

District-Wide – Ineligible Courses Reported in ESOL

1. [Ref. 199] Our examination procedures included an automated test to compare the course numbers reported in program no. 130 (ESOL) against the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that the District reported 49 Basic subject area courses incorrectly in program no. 130 (ESOL) in the October and February surveys. Section 1003.56, Florida Statutes, permits ESOL reporting of Basic subject area courses only if they are in the areas of Reading, Mathematics, Science, Social Studies, or Computer Literacy. We made the following audit adjustments:

101 Basic K-3	2.5000	
102 Basic 4-8	5.6835	
103 Basic 9-12	30.6155	
130 ESOL	(39.5324)	
300 Vocational 6-12	<u>.7334</u>	<u>.0000</u>
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Carver Exceptional Center (#0063)</u></b>		
2. [Ref. 6301/02/03/04] <u>The Matrix of Services forms for 17 students in the October and February surveys were either not properly completed or designated Exceptional services that were not provided to the students. We made the following audit adjustments:</u>		
<u>Ref. 6301</u>		
112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(3.0000)</u>	.0000
<u>Ref. 6302</u>		
112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
<u>Ref. 6303</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
<u>Ref. 6304</u>		
254 ESE Support Level 4	2.0000	
255 ESE Support Level 5	<u>(2.0000)</u>	.0000
3. [Ref. 6305] <u>The Individual Educational Plan (IEP) and Matrix of Services form for one Exceptional student in the February survey were not valid for that survey. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Carver Exceptional Center (#0063)** (Continued)

4. [Ref. 6306] Two Exceptional students in the October survey were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

5. [Ref. 6307] The file for one student in the October survey did not contain an Individual Educational Plan (IEP) that was valid for that survey. We made the following audit adjustments:

103 Basic 9-12	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

6. [Ref. 6370] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Emotionally Handicapped with the Teacher Coordinator of Work Experience Programs endorsement, but taught a course that required certification in Industrial Arts. 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 made the following audit adjustments:

103 Basic 9-12	8.0064	
113 Grades 9-12 with ESE Services	(.7506)	
254 ESE Support Level 4	(6.9222)	
255 ESE Support Level 5	<u>(.3336)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Carver Exceptional Center (#0063)** (Continued)

7. [Ref. 6371] The out-of-field status of one teacher, who taught students with Varying Exceptionalities during the school term covered by the February survey, was not approved by the School Board until February 18, 2003, approximately two weeks after that survey. Consequently, the approval was not effective for the February survey. We noted that the teacher met the requirements for designation as in-field in Exceptional education on April 29, 2003, and was issued a certificate for ESE-6 on November 3, 2003. We made the following audit adjustments:

102 Basic 4-8	2.9821	
112 Grades 4-8 with ESE Services	(.3332)	
254 ESE Support Level 4	(2.6489)	.0000

8. [Ref. 6372] The out-of-field status of one teacher, who taught students with Varying Exceptionalities during the school terms covered by the October and February surveys, was not approved by the School Board until November 19, 2002, approximately one month after the October survey. Consequently, the approval was effective only for the February survey. We made the following audit adjustments:

103 Basic 9-12	2.3124	
254 ESE Support Level 4	(2.3124)	.0000

9. [Ref. 6373/74] Two out-of-field Exceptional teachers, who taught during the school terms covered by the October and February surveys, had not earned the required number of college credits towards certification in Exceptional education by the start of the 2002-2003 school year. We noted, however, the teachers met the requirements for designation as in-field teachers in Exceptional education on January 25, 2003, prior to the February survey. We made the following audit adjustments:

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Carver Exceptional Center (#0063)</u></b> (Continued)		
<u>Ref. 6373</u>		
102 Basic 4-8	6.9372	
103 Basic 9-12	.6664	
112 Grades 4-8 with ESE Services	(.9996)	
254 ESE Support Level 4	<u>(6.6040)</u>	.0000
<u>Ref. 6374</u>		
102 Basic 4-8	.9808	
254 ESE Support Level 4	<u>(.9808)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Alexander Elementary School (#0081)</u></b>		
10. [Ref. 8102] <u>The Limited English Proficient (LEP) Student Plan for one LEP student in the October and February surveys was not reviewed and updated for the 2002-2003 school year; consequently, the student's reporting in ESOL was not adequately supported. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
11. [Ref. 8170] <u>The parents of Limited English Proficient (LEP) students who were taught by an out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
102 Basic 4-8	5.0000	
130 ESOL	<u>(5.0000)</u>	<u>.0000</u>
		<u>.0000</u>

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Bay Crest Elementary School (#0191)**

12. [Ref. 19101] The parents of two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program (one in the October survey and one in the February survey) were not notified of their children’s re-entry into ESOL (after a break-in-service of more than one year). We made the following audit adjustments:

101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

13. [Ref. 19170] One teacher taught Primary Language Arts to a class that included Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

102 Basic 4-8	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000

14. [Ref. 19171] The out-of-field status of one teacher, who taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, was not approved by the School Board until January 28, 2003, approximately three months after the October survey. We also noted that the parents of the students taught by this teacher were not notified of the teacher’s out-of-field status until January 2003. Consequently, the out-of-field approval and parental notifications were effective only for the February survey. We made the following audit adjustments:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Bay Crest Elementary School (#0191)** (Continued)

15. [Ref. 19172] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

16. [Ref. 19173] The parents of the Limited English Proficient (LEP) students taught by an out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until January 2003, approximately three months after the October survey. Consequently, the notifications were not effective for that survey. We made the following audit adjustments:

101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
		<u>.0000</u>

**Brandon High School (#0291)**

17. [Ref. 29101] One Vocational student in the February survey was not in attendance during the survey period and should not have been included with the survey's results. We made the following audit adjustments:

103 Basic 9-12	(.4500)	
300 Vocational 6-12	<u>(.0500)</u>	(.5000)

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b>Brandon High School (#0291) (Continued)</b>		
18. [Ref. 29102] <u>Four Exceptional students in the October and February surveys were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
19. [Ref. 29103] <u>The timecard for one Exceptional student in on-the-job-training (OJT) in the October and February surveys was missing and could not be located. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(.1000)	(.1000)
20. [Ref. 29104] <u>One part-time Exceptional student in the October and February surveys was reported for one 90-minute period held five days per week for 450 Class Minutes, Weekly (CMW); however, the student only went to school four days per week for 360 CMW. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0600)	(.0600)
21. [Ref. 29170] <u>The out-of-field status of one teacher, who taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, was not approved by the School Board until January 28, 2003, approximately three months after the October survey. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status until January 2003. Consequently, the out-of-field approval and parental notifications were effective only for the February survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

FindingsBrandon High School (#0291) (Continued)

22. [Ref. 29171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Biology, but taught a course that required certification in Physical Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	2.3500	
113 Grades 9-12 with ESE Services	(1.0000)	
130 ESOL	<u>(1.3500)</u>	.0000

23. [Ref. 29172] One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000

24. [Ref. 29173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher held certification in Business Education, but taught a course that required a District-issued certificate in Public Service Occupations Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status.

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Brandon High School (#0291)** (Continued)

Additionally, the teacher had been placed in an out-of-field Diversified Cooperative Training (DCT) assignment on November 13, 2000, but had not subsequently earned the required number of college credits in that out-of-field area; consequently, the teacher was not eligible to be assigned out-of-field for the 2002-2003 school year. We made the following audit adjustments:

103 Basic 9-12	.1000	
300 Vocational 6-12	(.1000)	.0000
		(.6600)

**Mclane Middle School (#0322)**

25. [Ref. 32202] The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the February survey did not contain documentation justifying the student's re-entry into ESOL (after a break-in-service of more than one year) or evidence that the student's parents had been notified of that re-entry. We made the following audit adjustments:

102 Basic 4-8	.4585	
130 ESOL	(.4585)	.0000

26. [Ref. 32203] The file for one Exceptional student in the October and February surveys did not contain an Individual Educational Plan (IEP) which was valid for that survey. We made the following audit adjustments:

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

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Mclane Middle School (#0322) (Continued)

27. [Ref. 32270] One teacher taught Primary Language Arts to a class that included two Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 made the following audit adjustments:

102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000

28. [Ref. 32271/72] Two teachers taught Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 32271</u>		
102 Basic 4-8	.7336	
130 ESOL	(.7336)	.0000

<u>Ref. 32272</u>		
102 Basic 4-8	1.4671	
130 ESOL	(1.4671)	.0000

29. [Ref. 32273] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field.

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Mclane Middle School (#0322)** (Continued)

We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status and the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

102 Basic 4-8	2.4092	
130 ESOL	<u>(2.4092)</u>	.0000

30. [Ref. 32274] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Primary Education, but taught courses which require certification in Elementary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status and the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

102 Basic 4-8	3.3012	
112 Grades 4-8 with ESE Services	<u>(2.9344)</u>	
130 ESOL	<u>(.3668)</u>	.0000
		<u>.0000</u>

**Bryan Elementary School - Plant City (#0521)**

31. [Ref. 52170/52172] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but did not earn the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Bryan Elementary School - Plant City (#0521)</u></b> (Continued)		
<u>Ref. 52170</u>		
102 Basic 4-8	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
<u>Ref. 52172</u>		
101 Basic K-3	4.5000	
130 ESOL	<u>(4.5000)</u>	.0000
32. [Ref. 52171/73] <u>The parents of the Limited English Proficient (LEP) students taught by two out-of-field teachers during the school terms covered by the October and February surveys were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 52171</u>		
101 Basic K-3	8.5000	
130 ESOL	<u>(8.5000)</u>	.0000
<u>Ref. 52173</u>		
101 Basic K-3	10.5000	
130 ESOL	<u>(10.5000)</u>	.0000
33. [Ref. 52174] <u>One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 made the following audit adjustments:</u>		
101 Basic K-3	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Bryan Elementary School - Plant City (#0521)** (Continued)

34. [Ref. 52175] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Elementary Education, but taught a course that required certification in Primary Education. We also noted that the teacher's classes included Limited English Proficient (LEP) students; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We further noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status and the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	8.0000	
130 ESOL	<u>(8.0000)</u>	<u>.0000</u>
		<u>.0000</u>

**Buchanan Middle School (#0561)**

35. [Ref. 56101] The parents of one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey were not notified of the student's re-entry into ESOL (after a break-in-service of more than one year). We made the following audit adjustments:

102 Basic 4-8	.3336	
130 ESOL	<u>(.3336)</u>	<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Buchanan Middle School (#0561)** (Continued)

36. [Ref. 56102] The Limited English Proficient (LEP) Student Plan for one student in the October survey was not prepared until October 31, 2002, approximately three weeks after the October survey. We also noted that the student had been classified as Fluent English Speaking (FES) and was not eligible for ESOL placement. We made the following audit adjustments:

102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000

37. [Ref. 56103] The file for one student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys contained documentation that the student was Fluent English Speaking (FES) and ineligible for ESOL placement. We made the following audit adjustments:

102 Basic 4-8	.6672	
130 ESOL	(.6672)	.0000

38. [Ref. 56104] The file for one student in the English for Speakers of Other Languages (ESOL) program in the October survey did not contain any documentation supporting the student's placement and reporting in ESOL. We made the following audit adjustments:

102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000

39. [Ref. 56105] One Limited English Proficient (LEP) student in the October and February surveys was placed in the English for Speakers of Other Languages (ESOL) program on October 24, 2002, approximately two weeks after the October survey. Consequently, the student was not eligible to be reported in the ESOL program until the February survey. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Buchanan Middle School (#0561)</u></b> (Continued)		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
<p>40. [Ref. 56170] <u>One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 made the following audit adjustments:</u></p>		
102 Basic 4-8	.8340	
130 ESOL	(.8340)	.0000
		<u>.0000</u>
<b><u>Cannella Elementary School (#0691)</u></b>		
<p>41. [Ref. 69172] <u>One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; but did not earn the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:</u></p>		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Chamberlain Senior High School (#0761)**

42. [Ref. 76174] One teacher taught Reading to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	1.1800	
130 ESOL	(1.1800)	.0000

43. [Ref. 76101] The course schedules for six students in the October and February surveys were funded using an incorrect priority. The student's off-site on-the-job-training (OJT) courses were funded prior to the students' on-site school instruction. We made the following audit adjustments:

103 Basic 9-12	.4250	
130 ESOL	.1700	
300 Vocational 6-12	(.5950)	.0000

44. [Ref. 76102] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

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

45. [Ref. 76103] The parents of one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were not notified of the student's re-entry into ESOL (after a break-in-service of more than one year). We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b>Chamberlain Senior High School (#0761) (Continued)</b>		
103 Basic 9-12	.6700	
130 ESOL	(.6700)	.0000
46. [Ref. 76104/05] <u>The files for two students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys contained documentation that the students had been classified as Fluent English Speaking (FES) and were ineligible for ESOL placement. We made the following audit adjustments:</u>		
<u>Ref. 76104</u>		
103 Basic 9-12	.6800	
130 ESOL	(.6800)	.0000
<u>Ref. 76105</u>		
103 Basic 9-12	.7550	
130 ESOL	(.7550)	.0000
47. [Ref. 76170/71] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Hearing Impaired and Physically Impaired with the English for Speakers of Other Languages (ESOL) endorsement, but taught courses that required certification in Reading and Varying Exceptionalities. 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 made the following audit adjustments:</u>		
<u>Ref. 76170</u>		
103 Basic 9-12	1.0200	
113 Grades 9-12 with ESE Services	(.6800)	
130 ESOL	(.2550)	
254 ESE Support Level 4	(.0850)	.0000

*Audit adjustments continue on next page.*

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Chamberlain Senior High School (#0761)</u></b> (Continued)		
Ref. 76171		
103 Basic 9-12	8.0718	
113 Grades 9-12 with ESE Services	(6.6768)	
254 ESE Support Level 4	(.9800)	
255 ESE Support Level 5	(.4150)	.0000
48. [Ref. 76172] <u>One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 until January 8, 2003, approximately three months after the October survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.5950	
130 ESOL	(.5950)	.0000
49. [Ref. 76173] <u>The parents of students who were taught by an out-of-field teacher during the school term covered by the February survey were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
103 Basic 9-12	2.9700	
113 Grades 9-12 with ESE Services	(.3300)	
300 Vocational 6-12	(2.6400)	.0000
		.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Citrus Park Elementary School (#0801)</u></b>		
50. [Ref. 80101] <u>One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
51. [Ref. 80170] <u>One teacher taught Primary Language Arts to classes that included one Limited English Proficient (LEP) student during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students 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 until February 6, 2003, approximately four months after the October survey, but during the February survey; consequently, the notification was effective only for the February survey. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
52. [Ref. 80171] <u>One teacher did not earn the required number of college credits related to the teacher's out-of-field assignment in Exceptional education from a prior year. We made the following audit adjustments:</u>		
101 Basic K-3	1.1000	
102 Basic 4-8	3.1000	
111 Grades K-3 with ESE Services	(1.1000)	
112 Grades 4-8 with ESE Services	(3.1000)	.0000
		<u>.0000</u>

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Crestwood Elementary School (#1021)

53. [Ref. 102101] The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the February survey did not contain an LEP Student Plan that was valid for that survey. We made the following audit adjustments:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000

54. [Ref. 102102] The file for one Limited English Proficient (LEP) student in the February survey was missing and could not be located. Consequently, we could not determine the student's eligibility for placement in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

55. [Ref. 102170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught Primary Language Arts out-of-field to Limited English Proficient (LEP) students during the school term covered by the October survey; however, the School Board did not approve that out-of-field assignment until January 28, 2003, approximately four months after the October survey. We made the following audit adjustments:

101 Basic K-3	8.5000	
130 ESOL	<u>(8.5000)</u>	.0000
		<u>.0000</u>

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Cypress Creek Elementary School (#1051)**

56. [Ref. 105170] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

101 Basic K-3	11.5000	
130 ESOL	<u>(11.5000)</u>	.0000

57. [Ref. 105171/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teachers held certification in Prekindergarten/Primary Education and Elementary Education, respectively, but taught courses that required certification in Exceptional education. We noted that one of the teachers met the requirements for designation as an in-field teacher of Exceptional education shortly after the October survey. We made the following audit adjustments:

<u>Ref. 105171</u>		
101 Basic K-3	10.0000	
102 Basic 4-8	2.4500	
111 Grades K-3 with ESE Services	(10.0000)	
112 Grades 4-8 with ESE Services	<u>(2.4500)</u>	.0000

<u>Ref. 105172</u>		
102 Basic 4-8	3.4000	
112 Grades 4-8 with ESE Services	<u>(3.4000)</u>	.0000

.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Davidson Middle School (#1080)</u></b>		
58. [Ref. 108001] <u>The parental notification letter for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was not dated and we could not otherwise determine if the student's parents had been notified of the student's placement in ESOL on a timely basis (i.e., prior to the October survey). We made the following audit adjustments:</u>		
102 Basic 4-8	.7672	
130 ESOL	(.7672)	.0000
59. [Ref. 108002] <u>The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) in the February survey did not contain an LEP Student Plan that was valid for that survey. We made the following audit adjustments:</u>		
102 Basic 4-8	.4253	
130 ESOL	(.4253)	.0000
60. [Ref. 108003] <u>One Limited English Proficient (LEP) student in the October survey was reported incorrectly in Basic education. We made the following audit adjustments:</u>		
102 Basic 4-8	(.4083)	
130 ESOL	.4083	.0000
61. [Ref. 108004] <u>The course schedule for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the February survey was reported incorrectly due to an isolated data processing error that caused three ESOL courses to be funded in Basic education. We made the following audit adjustments:</u>		

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<b>Net Audit Adjustment (Unweighted FTE)</b>
<b>Davidsen Middle School (#1080) (Continued)</b>		
102 Basic 4-8	(.2585)	
130 ESOL	<u>.2585</u>	.0000
62. [Ref. 108070/71] <u>The parents of Exceptional students taught by two out-of-field teachers during the school term covered by the October survey were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 108070</u>		
102 Basic 4-8	5.3256	
112 Grades 4-8 with ESE Services	<u>(5.3256)</u>	.0000
<u>Ref. 108071</u>		
102 Basic 4-8	5.8040	
112 Grades 4-8 with ESE Services	<u>(5.8040)</u>	.0000
63. [Ref. 108072/73] <u>The parents of Gifted students taught by an out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We also noted that this teacher taught Primary Language Arts to a class that included two Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:</u>		
<u>Ref. 108072</u>		
102 Basic 4-8	5.8694	
112 Grades 4-8 with ESE Services	<u>(5.8694)</u>	.0000
<u>Ref. 108073</u>		
102 Basic 4-8	.1668	
130 ESOL	<u>(.1668)</u>	<u>.0000</u>
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Dover Elementary School (#1201)**

64. [Ref. 120102] The Matrix of Services forms for three Exceptional students in the October and February surveys were not properly completed. The specific services to be provided to the students were not indicated for one of their Matrix form's Domains. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000

65. [Ref. 120170/71] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

<u>Ref. 120170</u>		
101 Basic K-3	13.0000	
130 ESOL	(13.0000)	.0000

<u>Ref. 120171</u>		
101 Basic K-3	7.5000	
130 ESOL	(7.5000)	.0000

66. [Ref. 120172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Physical Education, but taught courses that required certification in Varying Exceptionalities. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Dover Elementary School (#1201)</u></b> (Continued)	
102 Basic 4-8	1.9569
103 Basic 9-12	6.9758
112 Grades 4-8 with ESE Services	(.1800)
254 ESE Support Level 4	(5.9473)
255 ESE Support Level 5	(2.8054)
	<u>.0000</u>
	<u>.0000</u>

**Eisenhower Middle School (#1324)**

67. [Ref. 132402] The course schedule for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey was reported incorrectly due to an isolated data entry error, resulting in an over-funding of the student's reported FTE in program no. 130 (ESOL). We made the following audit adjustments:

102 Basic 4-8	.0830	
130 ESOL	(.0830)	.0000

68. [Ref. 132403] The file documentation for five students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys indicated that the students were Fluent English Speaking (FES) and ineligible for ESOL placement. We made the following audit adjustments:

102 Basic 4-8	2.7935	
130 ESOL	(2.7935)	.0000

69. [Ref. 132470/71] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Finding continues on next page.

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

FindingsEisenhower Middle School (#1324) (Continued)

We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the teachers had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 132470</u>			
102 Basic 4-8		.2502	
130 ESOL		<u>(.2502)</u>	.0000
 <u>Ref. 132471</u>			
102 Basic 4-8		.5838	
130 ESOL		<u>(.5838)</u>	.0000

70. [Ref. 132472] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Biology, but taught courses that required certification in Varying Exceptionalities. 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 made the following audit adjustments:

102 Basic 4-8		5.9592	
112 Grades 4-8 with ESE Services		<u>(5.9592)</u>	.0000

71. [Ref. 132473] One English teacher, who taught during the school terms covered by the October and February surveys, did not hold a Florida teaching certificate. We made the following audit adjustments:

102 Basic 4-8		1.5012	
112 Grades 4-8 with ESE Services		<u>(.8340)</u>	
130 ESOL		<u>(.6672)</u>	.0000
			<u>.0000</u>

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Gaither High School (#1551)</u></b>		
72. [Ref. 155101] <u>The file documentation for two students in the English for Speakers of Other Languages (ESOL) program in the February survey indicated that the students were Fluent English Speaking (FES) and ineligible for the ESOL program. We made the following audit adjustments:</u>		
103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000
73. [Ref. 155102] <u>The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey did not contain an LEP Student Plan that was valid for that survey. Consequently, the student's ESOL reporting was not adequately supported. We made the following audit adjustments:</u>		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
74. [Ref. 155103] <u>The files for two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the February survey did not contain documentation justifying the students' re-entry into ESOL (after a break-in-service of more than one year) or evidence that the students' parents had been notified of that re-entry. We also noted that the students' re-assessment classified them as Fluent English Speaking (FES). We made the following audit adjustments:</u>		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings****Gaither High School (#1551)** (Continued)

75. [Ref. 155170] One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students 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 made the following audit adjustments:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

76. [Ref. 155171] One out-of-field teacher in Exceptional education during the school terms covered by the October and February surveys had not earned the number of college credits required in that out-of-field area by the beginning of the 2002-2003 school year. We noted that the teacher met the requirements for classification as an in-field teacher in Exceptional education on January 25, 2003, after the October survey. We also noted that the out-of-field notification letter that was sent to the parents of the students taught by this teacher was undated and we were unable to otherwise determine if the parents were notified of the teacher's out-of-field status on a timely basis (i.e., prior to the October survey). We made the following audit adjustments:

103 Basic 9-12	2.5854	
113 Grades 9-12 with ESE Services	(2.5854)	.0000

77. [Ref. 155172] One teacher, who taught Science to a class that included two Limited English Proficient (LEP) students during the school term covered by the October survey, had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Gaither High School (#1551)</u></b> (Continued)	
103 Basic 9-12	.1668
130 ESOL	(.1668)
	<u>.0000</u>
	<u>.0000</u>

**Hillsborough Senior High School (#1881)**

78. [Ref. 188101] The schedule for one student in the English for Speakers of Other Languages (ESOL) program in the October survey was reported incorrectly, due to an isolated data entry error, resulting in a slight over-funding of program no. 130 (ESOL). We made the following audit adjustments:

103 Basic 9-12	.0500	
130 ESOL	(.0500)	
		.0000

79. [Ref. 188103] The file documentation for one student in the English for Speakers of Other Languages (ESOL) program in the February survey indicated that the student was Fluent English Speaking (FES) and should not have been reported in ESOL. We made the following audit adjustments:

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

80. [Ref. 188104/05] The files for 11 Limited English Proficient (LEP) students in the October and February surveys did not contain an LEP Student Plan that was valid for the surveys concerned. Six of the Plans were printed one to two weeks after the October survey had ended and the remaining ones were not for the 2002-2003 school year. We also noted that: LEP Committees' meeting dates, recommendations, and composition were not adequately documented and they did not consider at least two ESOL-placement criteria, as required by rule.

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Hillsborough Senior High School (#1881)</u></b> (Continued)	
<u>For example, one Plan justified a student's ESOL placement only by a reference to "teacher input." Additionally, we noted that the file for one of the students did not contain evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:</u>	
<u>Ref. 188104</u>	
103 Basic 9-12	2.9750
130 ESOL	<u>(2.9750)</u> .0000
<u>Ref. 188105</u>	
103 Basic 9-12	2.9250
130 ESOL	<u>(2.9250)</u> .0000
81. [Ref. 188106] <u>The files for three Limited English Proficient (LEP) students in the October and February surveys were missing and could not be located. Accordingly, we were unable to determine whether they were eligible to be reported in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:</u>	
103 Basic 9-12	2.1500
130 ESOL	<u>(2.1500)</u> .0000
	<u>.0000</u>
<b><u>King Senior High School (#2241)</u></b>	
82. [Ref. 224101] <u>The files for two Exceptional students in the October and February surveys did not contain an Individual Educational Plan (IEP) that covered those surveys. We made the following audit adjustments:</u>	
103 Basic 9-12	1.5000
113 Grades 9-12 with ESE Services	<u>(1.5000)</u> .0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

FindingsKing Senior High School (#2241) (Continued)

83. [Ref. 224102] The Matrix of Services form for one Exceptional student in the October and February surveys had a total score of 18 points; however, the services to be provided to the student under Domain E were not indicated. We made the following audit adjustments:

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

84. [Ref. 224103] The Individual Educational Plan (IEP) for one Exceptional student in the October and February surveys was signed by only one professional. The meeting to develop an IEP should be attended by two professionals, each of whom sign the resulting IEP. We made the following audit adjustments:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

85. [Ref. 224104] The Limited English Proficient (LEP) Student Plan for one LEP student in the English for Speakers of Other Languages (ESOL) program in the February survey was not prepared until March 21, 2003, approximately six weeks after that survey; consequently, the student's ESOL reporting was not adequately supported. We made the following audit adjustments:

103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings****King Senior High School (#2241)** (Continued)

86. [Ref. 224105] The parents of one student in the English for Speakers of Other Languages (ESOL) program in the October survey were not notified of their child's ESOL placement. We also noted that the criteria used to justify the placement of the student, who was Fluent English Speaking (FES), was not adequately documented. The LEP Student Plan noted only that the student had a low reading assessment and needed glasses. We made the following audit adjustments:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000

87. [Ref. 224106] The English proficiency of three Limited English Proficient (LEP) students in the October and February surveys was not reassessed prior to the students' placement for a fourth, fifth, and sixth year, respectively, in the English for Speakers of Other Languages (ESOL) program. The reassessments were not completed until after the October survey; consequently, they were effective only for the February survey. We made the following audit adjustments:

103 Basic 9-12	1.1250	
130 ESOL	<u>(1.1250)</u>	.0000

88. [Ref. 224107] One Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was placed in ESOL on November 1, 2002; consequently, the student should not have been reported in ESOL in the October survey. We made the following audit adjustments:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**King Senior High School (#2241)** (Continued)

89. [Ref. 224108] The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain documentation justifying the student’s continued placement in ESOL beyond the three-year base period. The student was entering his fourth year at the time of the February survey. Consequently, the student was not eligible for reporting in ESOL for that survey. We made the following audit adjustments:

103 Basic 9-12	.2250	
130 ESOL	<u>(.2250)</u>	.0000

90. [Ref. 224170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Marketing and Business Education, but taught a course that required a District-issued certificate in Public Service Occupations Education. 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 made the following audit adjustments:

103 Basic 9-12	.1500	
300 Vocational 6-12	<u>(.1500)</u>	.0000
		<u>.0000</u>

**Leto Senior High School (#2421)**

91. [Ref. 242173] One teacher taught Research courses to classes that included Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher’s in-service training timeline. Finding continues on next page.

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Leto Senior High School (#2421)** (Continued)

Since the courses involved were ineligible for program no. 130 (ESOL) reporting and have been adjusted in finding no. 1 (ref. 199), we made no audit adjustments here.

.0000

92. [Ref. 242101] The files for three Limited English Proficient (LEP) students in the October and February surveys did not contain an LEP Student Plan that was valid for the survey concerned. We also noted that: (a) two of the files did not contain evidence that an LEP Committee meeting was held to consider the students' potential ESOL placement against at least two of the placement criteria specified by rule; and (b) the third file did not contain evidence that the student's parents were notified of their child's placement in ESOL. We made the following audit adjustments:

103 Basic 9-12	1.8336	
130 ESOL	<u>(1.8336)</u>	.0000

93. [Ref. 242102] The course schedule for one student in the English for Speakers of Other Languages (ESOL) program in the February survey was reported incorrectly due to an isolated data entry error, resulting in the under-funding of program no. 130 (ESOL). We made the following audit adjustments:

103 Basic 9-12	(.0830)	
130 ESOL	<u>.0830</u>	.0000

94. [Ref. 242103] The files for seven Limited English Proficient (LEP) students in the October and February surveys did not contain evidence that an LEP Committee met to consider the students' need for placement or continuing services in the English for Speakers of Other Languages (ESOL) program *Finding continues on next page.*

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

FindingsLeto Senior High School (#2421) (Continued)

We noted that one of the students was Fluent English Speaking (FES) and the remaining students were beyond the initial three-year base period for ESOL services. We also noted that the parental notification letter for one of the students was not dated and we could not otherwise determine if the student's parents had been notified of their child's ESOL placement on a timely basis. We made the following audit adjustments:

103 Basic 9-12	4.3344	
130 ESOL	<u>(4.3344)</u>	.0000

95. [Ref. 242104] The files for two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the February survey did not contain documentation justifying the students' re-entry into ESOL (after a break-in-service of more than one year) or evidence that the students' parents had been notified of that re-entry. We made the following audit adjustments:

103 Basic 9-12	.3336	
130 ESOL	<u>(.3336)</u>	.0000

96. [Ref. 242105] Three Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(1.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Leto Senior High School (#2421)** (Continued)

97. [Ref. 242106] The Individual Educational Plan (IEP) for one Exceptional student in the October survey had expired prior to that survey and a new IEP was not prepared until after the survey had ended. We also noted that the student's file did not contain a Matrix of Services form that was valid for the October survey. Additionally, the notification letter advising the student's parents of the IEP meeting did not indicate the scheduled time and date for that meeting. We made the following audit adjustments:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

98. [Ref. 242107] The file for one Exceptional student in the October and February surveys did not contain evidence that the student's parents had been notified of the Individual Educational Plan (IEP) meeting for their child. We noted that the student's parents did not attend the IEP meeting. We made the following audit adjustments:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

99. [Ref. 242108] The Matrix of Services form for one Exceptional student in the October and February surveys was not properly completed. The specific services to be provided to the student in three of the five Domains were not indicated. We made the following audit adjustments:

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

100. [Ref. 242109] One Exceptional student in the February survey had been dismissed from Exceptional education prior to that survey and should have been reported in Basic education. We made the following audit adjustments:

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b>Leto Senior High School (#2421) (Continued)</b>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

101. [Ref. 242170/71/72] Three teachers taught various courses to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teachers' in-service training timelines. We also noted that the parents of the students taught by one of these teachers were not notified of the teacher's out-of-field status until November 2002; thus, the notification was effective only for the February survey. We made the following audit adjustments:

<u>Ref. 242170</u>		
103 Basic 9-12	.6664	
130 ESOL	(.6664)	.0000
<u>Ref. 242171</u>		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
<u>Ref. 242172</u>		
103 Basic 9-12	4.2530	
130 ESOL	(4.2530)	.0000

102. [Ref. 242174] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Marketing, but taught courses which require certification in English. The teacher also taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during those same school terms; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until January 28, 2003, after the October survey. Finding continues on next page.

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Leto Senior High School (#2421)</u></b> (Continued)	
<u>We further noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status until November 2002; thus, the notification was effective only for the February survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.5838
113 Grades 9-12 with ESE Services	(.1668)
130 ESOL	(.4170)
	<u>.0000</u>
	<u>.0000</u>
<b><u>Lopez Elementary School (#2531)</u></b>	
103. [Ref. 253101] <u>The files for two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the February survey did not contain documentation justifying the students' re-entry into ESOL (after a break-in-service of more than one year) or evidence that the students' parents had been notified of that re-entry. We made the following audit adjustments:</u>	
101 Basic K-3	2.0000
130 ESOL	(2.0000)
	<u>.0000</u>
104. [Ref. 253102] <u>One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	.5000
255 ESE Support Level 5	(.5000)
	<u>.0000</u>
	<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings****Mabry Elementary School (#2601)**

105. [Ref. 260101] The file for one Limited English Proficient (LEP) student in the February survey did not contain documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. The student's test results indicated that the student was Fluent English Speaking (FES). We made the following audit adjustments:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

106. [Ref. 260170] One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the October survey; however, the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000

**Madison Middle School (#2651)**

107. [Ref. 265101] The placement of one Fluent English Speaking (FES) student in the English for Speakers of Other Languages (ESOL) program in the October survey was not approved by the LEP Committee until October 22, 2002, approximately two weeks after the October survey. We made the following audit adjustments:

102 Basic 4-8	.4250	
130 ESOL	(.4250)	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

FindingsMadison Middle School (#2651) (Continued)

108. [Ref. 265170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Business Education, but taught a course that required certification in Mathematics. We also noted that the teacher had not earned the required number of college credits for a prior year out-of-field Exceptional education appointment and, thus, was not eligible for another out-of-field appointment in 2002-2003. (The teacher satisfied the requirements for designation as an in-field teacher of Exceptional education in January 2003.) We further noted that: (a) the parents of the students taught by this teacher were not notified of the teacher's out-of-field status; and (b) the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

102 Basic 4-8	6.6000	
112 Grades 4-8 with ESE Services	(4.6500)	
130 ESOL	(1.9500)	.0000

109. [Ref. 265171] The parents of Gifted students taught by an out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	8.4000	
112 Grades 4-8 with ESE Services	(8.2500)	
130 ESOL	(.1500)	.0000
		.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Mann Middle School (#2801)**

110. [Ref. 280101] One Vocational student in the February survey was reported incorrectly for on-the-job-training (OJT) work time. The student was reported for over 6 OJT-related hours; however, the student only worked 2 hours during the February survey. We also noted that the student's timecard was not signed by the employer. We made the following audit adjustment:

300 Vocational 6-12	(.1234)	(.1234)
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111. [Ref. 280102] One Exceptional student in the February survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

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

112. [Ref. 280103] The files for six Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain evidence that the students' parents had been notified of the students' re-entry into ESOL (after a break-in-service of more than one year). We made the following audit adjustments:

102 Basic 4-8	4.0442	
130 ESOL	(4.0442)	.0000

113. [Ref. 280170/71] Two teachers taught Primary Language Arts to classes that included one Limited English Proficient (LEP) student each during the school terms covered by the October or February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Finding continues on next page.

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Mann Middle School (#2801)</u></b> (Continued)	
<u>We also noted that the parents of the student taught by one of these teachers were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 280170</u>	
102 Basic 4-8	.0844
130 ESOL	<u>(.0844)</u>
	.0000
<u>Ref. 280171</u>	
102 Basic 4-8	.1420
130 ESOL	<u>(.1420)</u>
	.0000
	<u>(.1234)</u>
<b><u>Memorial Middle School (#2882)</u></b>	
114. [Ref. 288201] <u>The file for one Exceptional student in the February survey did not contain an <i>Individual Educational Plan</i> (IEP) that was valid for that survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	<u>(.5000)</u>
	.0000
115. [Ref. 288202] <u>The files for three Limited English Proficient (LEP) students in the February survey did not contain an <i>LEP Student Plan</i> that was valid for the February survey. We noted that the <i>Plans</i> were not printed until February 12, 2003, the week after the end of that survey. We made the following audit adjustments:</u>	
102 Basic 4-8	1.0838
130 ESOL	<u>(1.0838)</u>
	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Memorial Middle School (#2882)** (Continued)

116. [Ref. 288203] The file for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain documentation justifying the student’s re-entry into ESOL (after a break-in-service of more than one year) or evidence that the student’s parents had been notified of that re-entry. We also noted that the student was Fluent English Speaking (FES). We made the following audit adjustments:

102 Basic 4-8	.6672	
130 ESOL	(.6672)	.0000

117. [Ref. 288270] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 made the following audit adjustments:

102 Basic 4-8	.8340	
130 ESOL	(.8340)	.0000
		<u>.0000</u>

**Mendez SED Center (#2972)**

118. [Ref. 297201] The Matrix of Services forms for two Exceptional students in the October and February surveys were not properly completed. The specific services to be provided to the students in one of the Domains were not indicated. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Mendez SED Center (#2972)</u></b> (Continued)	
254 ESE Support Level 4	2.0000
255 ESE Support Level 5	<u>(2.0000)</u>
	.0000
119. [Ref. 297203] <u>One part-time Exceptional student in the October survey was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustments:</u>	
254 ESE Support Level 4	.3000
255 ESE Support Level 5	<u>(.3000)</u>
	<u>.0000</u>
	<u>.0000</u>
<b><u>Robinson Elementary School (#3681)</u></b>	
120. [Ref. 368101] <u>Three Exceptional students in the October and February surveys were not reported in accordance with the students' <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	<u>(2.0000)</u>
255 ESE Support Level 5	<u>1.5000</u>
	.0000
121. [Ref. 368102] <u>The <i>Matrix of Services</i> form for one Exceptional student in the October and February surveys had a total score of 18 points; however, the services to be provided to the student under Domains A and C were not indicated. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Robinson Elementary School (#3681)** (Continued)

122. [Ref. 368170/71] Two out-of-field Exceptional teachers, who taught during the school terms covered by the October and February surveys, had not earned the required number of college credits in their out-of-field Exceptional areas. We noted that one of the teachers met the requirements for designation as an in-field teacher of Exceptional education on January 25, 2003. We made the following audit adjustments:

<u>Ref. 368170</u>		
101 Basic K-3	8.5234	
111 Grades K-3 with ESE Services	(3.8434)	
254 ESE Support Level 4	(2.7800)	
255 ESE Support Level 5	<u>(1.9000)</u>	.0000
<u>Ref. 368171</u>		
101 Basic K-3	1.8200	
102 Basic 4-8	2.9361	
111 Grades K-3 with ESE Services	(.9600)	
112 Grades 4-8 with ESE Services	(2.4661)	
254 ESE Support Level 4	<u>(1.3300)</u>	.0000
		<u>.0000</u>

**Robinson Senior High School (#3731)**

123. [Ref. 373101] The file for one Exceptional student in the October and February surveys did not contain an Individual Educational Plan (IEP) which was valid for that survey. We made the following audit adjustments:

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

124. [Ref. 373102] One Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey was beyond the maximum six-year period allowed for FEFP funding of ESOL. We made the following audit adjustments:

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
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<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Robinson Senior High School (#3731) (Continued)</u></b>	
103 Basic 9-12	.2750
130 ESOL	<u>(.2750)</u>
	.0000
125. [Ref. 373104] <u>One Exceptional student in the February survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
254 ESE Support Level 4	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
126. [Ref. 373105] <u>One Exceptional student in the October and February surveys was reported incorrectly for Hospital and Homebound services. The student received on-campus instruction during those surveys. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.0000
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000
127. [Ref. 373170] <u>The parents of one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the February survey were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
103 Basic 9-12	.0750
130 ESOL	<u>(.0750)</u>
	.0000
128. [Ref. 373171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher held certification in Emotionally Handicapped, but taught courses that required certification in Specific Learning Disabilities or Varying Exceptionalities. 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 made the following audit adjustments:</u>	

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Robinson Senior High School (#3731)</u></b> (Continued)		
103 Basic 9-12	3.8900	
113 Grades 9-12 with ESE Services	<u>(3.8900)</u>	.0000
129. [Ref. 373172] <u>One out-of-field Exceptional teacher, who taught during the school terms covered by the October and February surveys, had not earned the required number of college credits in her out-of-field Exceptional area. We made the following audit adjustments:</u>		
103 Basic 9-12	8.8500	
113 Grades 9-12 with ESE Services	<u>(5.3750)</u>	
254 ESE Support Level 4	<u>(3.4750)</u>	.0000
		<u>.0000</u>
<b><u>Roland Park Elementary/Middle School (#3781)</u></b>		
130. [Ref. 378101] <u>The file for one Limited English Proficient (LEP) student in the February survey did not contain documentation justifying the student's placement in the English for Speakers of Other Languages (ESOL) program. The student's test results indicated that the student was Fluent English Speaking (FES). We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000
131. [Ref. 378102] <u>The parental notification letter for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the February survey was not dated and we could not otherwise determine if the student's parents had been notified of their child's ESOL placement on a timely basis (i.e., prior to the February survey). We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Roland Park Elementary/Middle School (#3781) (Continued)

132. [Ref. 378103] The Matrix of Services form for one Exceptional student in the October survey incorrectly included three special consideration points for which the student was not eligible. We made the following audit adjustments:

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

133. [Ref. 378170] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000

134. [Ref. 378171] The parents of three Limited English Proficient (LEP) students who were taught by an out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We also noted that the teacher concerned had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
FINDINGS AND AUDIT ADJUSTMENTS**  
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**Net Audit  
Adjustment  
(Unweighted FTE)**

Findings

Roland Park Elementary/Middle School (#3781) (Continued)

135. [Ref. 378172/73] Two teachers taught Primary Language Arts to classes that included three Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 378172</u>		
102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
<u>Ref. 378173</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

136. [Ref. 378174] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher taught Primary Language Arts, but taught courses that required certification in Middle Grades English. 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 made the following audit adjustments:

102 Basic 4-8	5.3397	
112 Grades 4-8 with ESE Services	(.0662)	
130 ESOL	<u>(5.2735)</u>	.0000
		<u>.0000</u>

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Lavoy Exceptional Center (#3782)</u></b>	
137. [Ref. 378201] <u>One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	(.5000)
254 ESE Support Level 4	<u>.5000</u>
	<u>.0000</u>
	<u>.0000</u>
<b><u>Ruskin Elementary School (#3841)</u></b>	
138. [Ref. 384101] <u>One Exceptional student in the October survey had been dismissed from Exceptional education prior to that survey and should have been reported in Basic education. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	<u>(.5000)</u>
	.0000
139. [Ref. 384170/73/74] <u>The parents of Limited English Proficient (LEP) students taught by three out-of-field teachers during the school terms covered by the October and February surveys were not notified of the teachers' out-of-field status. We also noted that one of the teachers had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:</u>	
<u>Ref. 384170</u>	
101 Basic K-3	11.0000
130 ESOL	<u>(11.0000)</u>
	.0000
<u>Ref. 384173</u>	
101 Basic K-3	14.5000
130 ESOL	<u>(14.5000)</u>
	.0000

*Audit adjustments continue on next page.*

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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<u>Findings</u>		<b>Net Audit Adjustment (Unweighted FTE)</b>
<b><u>Ruskin Elementary School (#3841)</u></b> (Continued)		
<u>Ref. 384174</u>		
101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000
140. [Ref. 384171/72] <u>Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 384171</u>		
102 Basic 4-8	12.0000	
130 ESOL	<u>(12.0000)</u>	.0000
<u>Ref. 384172</u>		
101 Basic K-3	9.5000	
130 ESOL	<u>(9.5000)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Plant City Exceptional Center (#4002)</u></b>		
141. [Ref. 400201] <u>One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
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**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Plant City Exceptional Center (#4002)** (Continued)

142. [Ref. 400270] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Family and Consumer Sciences, but taught a course that required certification in Varying Exceptionalities. 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 made the following audit adjustments:

103 Basic 9-12	.8570	
113 Grades 9-12 with ESE Services	(.5999)	
254 ESE Support Level 4	(.1714)	
255 ESE Support Level 5	(.0857)	<u>.0000</u>
		<u>.0000</u>

**Summerfield Elementary School (#4211)**

143. [Ref. 421170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until January 28, 2003, approximately four months after the October survey. We made the following audit adjustments:

101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
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<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Summerfield Elementary School (#4211)</u></b> (Continued)		
144. [Ref. 421171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Business Education, but taught a course that required certification in Exceptional education. We made the following audit adjustments:</u>		
101 Basic K-3	3.9500	
111 Grades K-3 with ESE Services	<u>(3.9500)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Webb Middle School (#4442)</u></b>		
145. [Ref. 444202] <u>The timecard for one student in on-the-job-training (OJT) in the February survey was missing and could not be located. We made the following audit adjustment:</u>		
300 Vocational 6-12	<u>(.0500)</u>	<u>(.0500)</u>
146. [Ref. 444203] <u>The course schedule for one Limited English Proficient (LEP) student in the February survey was reported incorrectly in Basic education. We made the following audit adjustments:</u>		
102 Basic 4-8	<u>(.4500)</u>	
130 ESOL	<u>.4500</u>	<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Webb Middle School (#4442)** (Continued)

147. [Ref. 444270/73] The parents of Limited English Proficient (LEP) students taught by two out-of-field teachers during the school terms covered by the October and February surveys were not notified of the teachers' out-of-field status. We also noted that the teachers had not earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by their in-service training timelines. We made the following audit adjustments:

<u>Ref. 444270</u>		
102 Basic 4-8	.7500	
130 ESOL	<u>(.7500)</u>	.0000
 <u>Ref. 444273</u>		
102 Basic 4-8	.4250	
130 ESOL	<u>(.4250)</u>	.0000

148. [Ref. 444271] One teacher taught Primary Language Arts to classes that included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 made the following audit adjustments:

102 Basic 4-8	.3000	
130 ESOL	<u>(.3000)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Webb Middle School (#4442) (Continued)**

149. [Ref. 444272] One teacher taught Primary Language Arts to classes that included three Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

102 Basic 4-8	.4500	
130 ESOL	(.4500)	.0000

150. [Ref. 444274] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until January 28, 2003, approximately four months after the October survey. We made the following audit adjustments:

102 Basic 4-8	.1500	
130 ESOL	(.1500)	.0000

151. [Ref. 444275] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Social Science, but taught a course that required certification in Mathematics. We made the following audit adjustments:

102 Basic 4-8	.6000	
112 Grades 4-8 with ESE Services	(.6000)	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Webb Middle School (#4442)</u></b> (Continued)		
152. [Ref. 444276] <u>The parents of Gifted students taught by an out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
102 Basic 4-8	4.9500	
112 Grades 4-8 with ESE Services	<u>(4.9500)</u>	<u>.0000</u>
		<u>(.0500)</u>
<b><u>Turkey Creek Middle School (#4522)</u></b>		
153. [Ref. 452201] <u>One Exceptional student in the October survey was reported incorrectly in Basic education. We made the following audit adjustments:</u>		
102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	<u>.5000</u>	<u>.0000</u>
154. [Ref. 452203] <u>Two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were beyond the six-year period permitted for FEFP funding of ESOL. We made the following audit adjustments:</u>		
102 Basic 4-8	.9750	
130 ESOL	<u>(.9750)</u>	<u>.0000</u>
155. [Ref. 452204] <u>The fourth year reassessments of the English proficiency of two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were not dated and we could not otherwise determine if they had been completed on a timely basis (i.e., prior to the October survey). We made the following audit adjustments:</u>		
102 Basic 4-8	1.0168	
130 ESOL	<u>(1.0168)</u>	<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Turkey Creek Middle School (#4522)** (Continued)

156. [Ref. 452270] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such 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 made the following audit adjustments:

102 Basic 4-8	.6750	
130 ESOL	(.6750)	.0000

157. [Ref. 452271] The parents of Limited English Proficient (LEP) students taught by an out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We also noted that the teacher concerned had not timely earned the number of in-service training points in English for Speakers of Other Languages (ESOL) strategies required by the teacher's in-service training timeline. We made the following audit adjustments:

102 Basic 4-8	.3501	
130 ESOL	(.3501)	.0000

158. [Ref. 452272] One teacher, who was hired as a noncertificated instructor with expertise in Technical Education, also taught a course that required certification in Varying Exceptionalities. Noncertificated instructional personnel are not eligible to be placed in fields outside their areas of expertise. We made the following audit adjustments:

102 Basic 4-8	2.0100	
112 Grades 4-8 with ESE Services	(1.7850)	
254 ESE Support Level 4	(.1500)	
255 ESE Support Level 5	(.0750)	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

FindingsTurkey Creek Middle School (#4522) (Continued)

159. [Ref. 452273] One Exceptional education teacher taught Primary Language Arts to a class that included a Limited English Proficient (LEP) student during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students 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 further noted that the teacher had previously been placed in an out-of-field Gifted assignment for which she did not complete the required six hours of college credit. Consequently, the teacher was not eligible to be subsequently appointed to an out-of-field assignment. We made the following audit adjustments:

102 Basic 4-8	.0750	
130 ESOL	<u>(.0750)</u>	.0000

160. [Ref. 452274] One out-of-field Exceptional teacher, who taught during the school terms covered by the October and February surveys, had not earned the required number of college credits in her out-of-field Exceptional area. We noted, however, that the teacher met the requirements for designation as an in-field teacher of Exceptional education on October 26, 2002, after the October survey, but prior to the February survey. We made the following audit adjustments:

102 Basic 4-8	1.9150	
112 Grades 4-8 with ESE Services	<u>(1.9150)</u>	.0000
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Caminiti Exceptional Center (#4562)**

161. [Ref. 456202] Two Exceptional students, one in the October survey and one in the February survey, were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:

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

162. [Ref. 456204] The *Matrix of Services* forms for two Exceptional students in the October and February surveys were incomplete. One student's *Matrix* form did not indicate the specific services to be provided to the student under any of the form's five Domains and the other student's *Matrix* form did not indicate the services to be provided under Domain D. We made the following audit adjustments:

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

**Detention Center, West (#5044)**

163. [Ref. 504407] Our examination procedures disclosed significant deficiencies in the Center's attendance recordkeeping policies and procedures. The Detention Center had attendance cards for each student. These cards were supposed to be used for documenting a student's daily attendance or absence by exception-only recording of student absences whenever they occurred. We noted, however, that none of the cards were marked to show absences and school personnel advised us that the instructors did not use the cards to record the absences of students in their assigned classes.

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**FINDINGS AND AUDIT ADJUSTMENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings****Detention Center, West (#5044)** (Continued)

There were supplemental class rosters; however, the roster sheets were not signed by the instructors and did not include specified areas for the instructors to record student absences or other information pertaining to student attendance. Some rosters did have handwritten marks next to a particular student's name; however, there was no corresponding legend to indicate the exact meaning, purpose, or author of those marks. As a result of the aforementioned circumstances, we were unable to perform our standard examination procedures for student attendance verification and had to employ alternative procedures to do so. Those alternative procedures involved our obtaining student testing documents and other records that contained some indication of a students' attendance in, or absence from, classroom instruction during a survey. Except for the students cited in finding no. 166 (ref. 504405), we were able to verify the attendance of our sample students through the performance of these alternative procedures. We made no audit adjustments here.

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164. [Ref. 504401/02] The course schedules for seven Exceptional students (five of whom were in our sample) were incorrectly reported in the July survey. The schedules were reported in both Basic education and Exceptional education rather than being reported entirely under Exceptional education. We also noted the following exceptions involving four of these students: (a) the file for one of the students did not contain an Individual Educational Plan (IEP) and Matrix of Services form; (b) the file for one student did not contain a Matrix of Services form for services provided at the Center; (c) the Matrix form for one student was dated after the July survey; and (d) the Matrix form for one student did not indicate the individual services to be provided to the student under Domain D. We made the following audit adjustments:

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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 For the Fiscal Year Ended June 30, 2003

	<b>Net Audit Adjustment (Unweighted FTE)</b>
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**Detention Center, West (#5044)** (Continued)

<u>Ref. 504401</u>		
102 Basic 4-8	(.1388)	
103 Basic 9-12	(.2776)	
112 Grades 4-8 with ESE Services	.1041	
113 Grades 9-12 with ESE Services	<u>.2082</u>	(.1041)
 <u>Ref. 504402</u>		
102 Basic 4-8	(.2776)	
103 Basic 9-12	(.1388)	
112 Grades 4-8 with ESE Services	.2776	
113 Grades 9-12 with ESE Services	.1388	
254 ESE Support Level 4	(.1041)	
255 ESE Support Level 5	<u>(.0347)</u>	(.1388)

165. [Ref. 504403/04] The course schedules for 43 Exceptional students (16 of whom were in our sample) were incorrectly reported in the July and June surveys. The schedules were reported in both Basic education and Exceptional education rather than being reported entirely in Exceptional education. We also noted the following exceptions involving 9 of these 43 students: (a) the files for three students did not contain a *Matrix of Services* form documenting the services to be provided by the Center; (b) the *Matrix* forms for four students were dated after the applicable survey; (c) the file for one student did not contain an *Individual Educational Plan (IEP)* and *Matrix* form that covered the survey concerned; and (d) the *Matrix* form for one student did not indicate the individual services to be provided to the student under Domains C and D. We made the following audit adjustments:

<u>Ref. 504403</u>		
102 Basic 4-8	(2.3949)	
103 Basic 9-12	(2.0826)	
112 Grades 4-8 with ESE Services	2.1450	
113 Grades 9-12 with ESE Services	2.0826	
254 ESE Support Level 4	<u>.2499</u>	.0000

*Audit adjustments continue on next page.*

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
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**FINDINGS AND AUDIT ADJUSTMENTS**  
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<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Detention Center, West (#5044)</u></b> (Continued)	
<u>Ref. 504404</u>	
102 Basic 4-8	(.4374)
103 Basic 9-12	(.5692)
112 Grades 4-8 with ESE Services	.5832
113 Grades 9-12 with ESE Services	.8052
254 ESE Support Level 4	(.2638)
255 ESE Support Level 5	(.1180)
	.0000
166. [Ref. 504405] <u>The attendance records for three students (one in the July survey, one in the February survey, and one in the June survey) were missing and could not be located. We made the following audit adjustments:</u>	
102 Basic 4-8	(.1458)
103 Basic 9-12	(.5000)
130 ESOL	(.1388)
254 ESE Support Level 4	(.0486)
	(.8332)
167. [Ref. 504406] <u>The files for two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October survey did not contain any documentation to support the students' placement and reporting in ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	.1250
103 Basic 9-12	.1250
130 ESOL	(.2500)
	.0000
168. [Ref. 504470/71] <u>The parents of students taught by two out-of-field teachers during the school term covered by the February survey were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 504470</u>	
103 Basic 9-12	.1250
113 Grades 9-12 with ESE Services	(.1250)
	.0000

*Audit adjustments continue on next page.*

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
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<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Detention Center, West (#5044)</u></b> (Continued)		
Ref. 504471		
103 Basic 9-12	.1250	
113 Grades 9-12 with ESE Services	(.1250)	.0000
		(1.0761)

**Detention Center, East (#5046)**

169. [Ref. 504609] We noted the following exceptions involving three Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys: two students were beyond the six-year period permitted for FEFP funding of ESOL and the LEP Student Plan for one student was not valid for the February survey. However, since the students' courses are cited in finding no. 1 (ref. 199) above, no audit adjustments were made here.

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170. [Ref. 504601] The reported number of Class Minutes, Weekly (CMW) for two students in the July survey was overstated. The students received 1,500 minutes of instruction; however, they were reported for 2,625 minutes. We made the following audit adjustment:

103 Basic 9-12	(.2084)	(.2084)
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171. [Ref. 504602] The course schedules for two students in the July survey were underfunded due to an isolated data entry error and were incorrectly reported in both Basic education and Exceptional education rather than being reported entirely in Exceptional education. We made the following audit adjustments:

102 Basic 4-8	(.0694)	
103 Basic 9-12	(.0278)	
112 Grades 4-8 with ESE Services	.0833	
254 ESE Support Level 4	.0555	.0416

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings****Detention Center, East (#5046) (Continued)**

172. [Ref. 504603] We noted the following exceptions involving two Exceptional students in the July and June surveys: (a) the students' FTE calculations were incorrect for the July survey (one student) and the June survey (one student); (b) the students' course schedules were reported in both Basic education and Exceptional education rather being reported entirely in Exceptional education; (c) one of the students' files was missing an Individual Educational Plan (IEP) for the July survey; and (d) the other student's file did not contain a Matrix of Services form documenting the services to be provided by the Center. We made the following audit adjustments:

102 Basic 4-8	(.3404)	
103 Basic 9-12	.1111	
112 Grades 4-8 with ESE Services	.1945	
113 Grades 9-12 with ESE Services	(.0834)	
254 ESE Support Level 4	(.0486)	(.1668)

173. [Ref. 504604/05] The course schedules for 22 Exceptional students (6 of whom were in our sample) were reported in both Basic education and Exceptional education rather than being reported entirely in Exceptional education. We also noted that the files for 5 of these 22 students did not include a Matrix of Services form documenting the services to be provided by the Center and one file was also missing an Individual Educational Plan (IEP) covering the June survey. We made the following audit adjustments:

<u>Ref. 504604</u>		
102 Basic 4-8	(.3960)	
103 Basic 9-12	(1.7924)	
112 Grades 4-8 with ESE Services	.3960	
113 Grades 9-12 with ESE Services	<u>1.7924</u>	.0000

*Audit adjustments continue on next page.*

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>
<b><u>Detention Center, East (#5046)</u></b> (Continued)	
Ref. 504605	
102 Basic 4-8	(.3543)
103 Basic 9-12	(.0556)
112 Grades 4-8 with ESE Services	.4723
113 Grades 9-12 with ESE Services	.1389
254 ESE Support Level 4	<u>(.2013)</u>
	.0000

174. [Ref. 504606] The attendance of one student in the July survey was not supported by the available attendance records for that survey. The student entered the Center on July 18, 2002; however, according to the teacher's short-term student grade records, the student did not attend class until July 22, 2002, the first day after the July survey. Consequently, the student was not eligible to be reported with the survey's results. We made the following audit adjustment:

102 Basic 4-8	<u>(.1389)</u>	(.1389)
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175. [Ref. 504607] The attendance of one Exceptional student in the June survey was not supported by the available attendance records for that survey. The student entered the Center on June 16, 2003, and was dismissed on June 17, 2003. However, there was no evidence that the student attended any classes during those days. Accordingly, the student was not eligible to be reported with the survey's results. We also noted that the student's June course schedule was reported in both Basic education and Exceptional education rather than being reported entirely in Exceptional education. We made the following audit adjustments:

103 Basic 9-12	(.1459)	
254 ESE Support Level 4	<u>(.0486)</u>	(.1945)

176. [Ref. 504608] The files for two Exceptional students in the October survey did not contain a *Matrix of Services* form documenting the services to be provided by the Center. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
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**FINDINGS AND AUDIT ADJUSTMENTS**  
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<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Detention Center, East (#5046)</u></b> (Continued)		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
177. [Ref. 504670/71/72] <u>The parents of the Exceptional students taught by three out-of-field teachers during the school terms covered by the July, October, February, and June surveys were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 504670</u>		
102 Basic 4-8	1.0347	
103 Basic 9-12	1.1319	
112 Grades 4-8 with ESE Services	(1.0347)	
113 Grades 9-12 with ESE Services	(1.1319)	.0000
<u>Ref. 504671</u>		
102 Basic 4-8	1.7986	
103 Basic 9-12	5.5625	
112 Grades 4-8 with ESE Services	(1.7986)	
113 Grades 9-12 with ESE Services	(5.4791)	
254 ESE Support Level 4	(.0834)	.0000
<u>Ref. 504672</u>		
102 Basic 4-8	8.8472	
103 Basic 9-12	2.5486	
112 Grades 4-8 with ESE Services	(8.8472)	
113 Grades 9-12 with ESE Services	(2.5000)	
254 ESE Support Level 4	(.0486)	.0000
		<u>(.6670)</u>

**Tampa Bay Academy (#6602)**

178. [Ref. 660201] Five Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Tampa Bay Academy (#6602) (Continued)</b>	
112 Grades 4-8 with ESE Services	(.5000)
254 ESE Support Level 4	3.0000
255 ESE Support Level 5	<u>(2.5000)</u> .0000

179. [Ref. 660202] The Matrix of Services form for one student in the February survey was not dated and we could not otherwise determine if the Matrix form was valid for that survey. We made the following audit adjustments:

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

180. [Ref. 660270/71/72/73/74/75/76] Seven teachers were not properly certified and were not approved by the School Board or the Local Charter Board to teach out-of-field during the school terms covered by the October and February surveys. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. School management advised us that these teachers had been hired pursuant to State Board of Education Rule 6A-1.0502, Florida Administrative Code; however, this rule pertains only to the hiring of noncertificated instructional personnel who possess appropriate expertise in the subject area to be taught. The intent of the Rule is to allow a district (or charter school) to utilize "persons who possess expert skill in or knowledge of a particular subject or talent but do not hold a Florida teaching certificate." Five of the seven teachers held Florida teaching certificates and two were new teachers at the time of their hire (ref. 660274/75) who had applied to obtain certificates and should have been treated as such. School management also advised us that three of the seven teachers taught under co-teaching arrangements with other teachers who were properly certified or otherwise qualified; however, we were unable to confirm the particulars of the co-teaching arrangements or whether the other teachers had valid Exceptional education coverage or appropriate subject area expertise. We made the following audit adjustments:

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Tampa Bay Academy (#6602) (Continued)</b>		
<u>Ref. 660270</u>		
102 Basic 4-8	1.8000	
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.7000)	
255 ESE Support Level 5	<u>(1.6000)</u>	.0000
<u>Ref. 660271</u>		
102 Basic 4-8	6.8000	
103 Basic 9-12	.7000	
112 Grades 4-8 with ESE Services	(.1000)	
254 ESE Support Level 4	(2.1000)	
255 ESE Support Level 5	<u>(5.3000)</u>	.0000
<u>Ref. 660272</u>		
101 Basic K-3	1.5000	
102 Basic 4-8	2.8500	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(3.8500)</u>	.0000
<u>Ref. 660273</u>		
102 Basic 4-8	1.4000	
254 ESE Support Level 4	(.2000)	
255 ESE Support Level 5	<u>(1.2000)</u>	.0000
<u>Ref. 660274</u>		
102 Basic 4-8	9.9000	
103 Basic 9-12	9.3000	
112 Grades 4-8 with ESE Services	(.1000)	
113 Grades 9-12 with ESE Services	(.1000)	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	<u>(16.5000)</u>	.0000
<u>Ref. 660275</u>		
102 Basic 4-8	5.9000	
103 Basic 9-12	9.7000	
113 Grades 9-12 with ESE Services	(.1000)	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	<u>(14.0000)</u>	.0000

*Audit adjustments continue on next page.*

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Tampa Bay Academy (#6602) (Continued)</b>	
Ref. 660276	
102 Basic 4-8	.1000
103 Basic 9-12	.3000
254 ESE Support Level 4	(.1000)
255 ESE Support Level 5	(.3000)
	<u>.0000</u>
	<u>.0000</u>

*Management's Response – See page 94.*

*Auditor's Resolution – See page 94. Our finding stands as originally presented.*

**Trinity Charter School For Children (#6612)**

181. [Ref. 661201] One student in the October and February surveys was incorrectly reported in the English for Speakers of Other Languages (ESOL) program. The student was Fluent English Speaking (FES) and, according to the School's Principal, the student did not receive ESOL services. We made the following audit adjustments:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

182. [Ref. 661202] Two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were beyond the maximum six-year period allowed for FEFP funding of ESOL. The School's Principal advised us that these students were not provided ESOL services. We made the following audit adjustments:

102 Basic 4-8	.1950	
130 ESOL	(.1950)	.0000

183. [Ref. 661203] The Individual Education Plan (IEP) and Matrix of Services form for one Exceptional student in the February survey were from the student's previous school and did not reflect the level of services provided at this charter school. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Trinity Charter School For Children (#6612)</u></b> (Continued)		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
<p>184. <u>[Ref. 661270/71/73/74/83/86] Six teachers who taught during the school terms covered by the October and February surveys did not hold Florida teaching certificates at the time of their hiring and there was no evidence that they met the provisions of State Board of Education Rule 6A-1.0502, Florida Administrative Code, regarding the hiring of noncertificated instructional personnel. We noted that the charter school did not have written policies and procedures governing the hiring of noncertificated teachers and did not follow the District's general practice of applying the rule only to skilled individuals who do not have a bachelor's degree or are in a vocational field. We made the following audit adjustments:</u></p>		
<u>Ref. 661270</u>		
101 Basic K-3	2.3100	
111 Grades K-3 with ESE Services	(2.3100)	.0000
<u>Ref. 661271</u>		
101 Basic K-3	4.8433	
111 Grades K-3 with ESE Services	(4.8433)	.0000
<u>Ref. 661273</u>		
102 Basic 4-8	1.8800	
112 Grades 4-8 with ESE Services	(1.8800)	.0000
<u>Ref. 661274</u>		
101 Basic K-3	4.7400	
111 Grades K-3 with ESE Services	(4.7400)	.0000
<u>Ref. 661283</u>		
102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	(2.0000)	.0000
<u>Ref. 661286</u>		
101 Basic K-3	7.1800	
111 Grades K-3 with ESE Services	(7.1800)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
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**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Trinity Charter School For Children (#6612)** (Continued)

185. [Ref. 661276/77/78/79] Four teachers were not properly certified and were not approved by the School Board or the Local Charter Board to teach out-of-field during the school terms covered by the October and February surveys. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. School management advised us that these teachers had been hired pursuant to State Board of Education Rule 6A-1.0502, Florida Administrative Code; however, this rule pertains only to the hiring of noncertificated instructional personnel and does not apply to individuals holding a Florida teaching certificate. The intent of the Rule is to allow a district (or charter school) to utilize "persons who possess expert skill in or knowledge of a particular subject or talent but do not hold a Florida teaching certificate."  
We made the following audit adjustments:

<u>Ref. 661276</u>		
102 Basic 4-8	3.5350	
112 Grades 4-8 with ESE Services	<u>(3.5350)</u>	.0000
 <u>Ref. 661277</u>		
101 Basic K-3	.8700	
102 Basic 4-8	1.5449	
111 Grades K-3 with ESE Services	(.8700)	
112 Grades 4-8 with ESE Services	<u>(1.5449)</u>	.0000
 <u>Ref. 661278</u>		
102 Basic 4-8	.9100	
112 Grades 4-8 with ESE Services	<u>(.9100)</u>	.0000
 <u>Ref. 661279</u>		
102 Basic 4-8	.2600	
112 Grades 4-8 with ESE Services	<u>(.2600)</u>	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

FindingsTrinity Charter School For Children (#6612) (Continued)

186. [Ref. 661272/75/81] Three teachers who taught during the school terms covered by the October and February surveys did not hold Florida teaching certificates at the time they were hired and there was no evidence that they met the provisions of State Board of Education Rule 6A-1.0502, Florida Administrative Code, regarding the hiring of noncertificated instructional personnel. We noted that the charter school did not have written policies and procedures governing the hiring of noncertificated teachers and did not follow the District's general practice of applying the rule only to skilled individuals who do not have a bachelor's degree or are in a vocational field. We also noted that one of the teachers (ref. 661275), who taught English and History, was awarded certification in English in December 2003; however, the teacher was not subsequently approved by the District School Board or Local Charter Board to teach History out-of-field. We also noted that the parents of the students in the teacher's History class were not notified of the teacher's out-of-field status regarding History. We made the following audit adjustments:

<u>Ref. 661272</u>		
102 Basic 4-8	.3517	
112 Grades 4-8 with ESE Services	<u>(.3517)</u>	.0000
<u>Ref. 661275</u>		
102 Basic 4-8	.2200	
112 Grades 4-8 with ESE Services	<u>(.2200)</u>	.0000
<u>Ref. 661281</u>		
102 Basic 4-8	1.6650	
112 Grades 4-8 with ESE Services	<u>(1.6650)</u>	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
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Findings

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Trinity Charter School For Children (#6612) (Continued)

187. [Ref. 661280/85] Two teachers were not properly certified and were not approved by the District School Board or the Local Charter Board to teach out-of-field during the school terms covered by the October and February surveys. Both teachers held certification in Elementary Education, but one taught courses that required certification in Language Arts and Social Science and the English for Speakers of Other Languages (ESOL) endorsement, and the other taught a course that required certification in Social Science. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 661280</u>		
102 Basic 4-8	.9100	
112 Grades 4-8 with ESE Services	<u>(.9100)</u>	.0000
 <u>Ref. 661285</u>		
102 Basic 4-8	.6500	
112 Grades 4-8 with ESE Services	<u>(.6500)</u>	.0000
		<u>.0000</u>
		<u>(2.5765)</u>

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

SCHEDULE E

Hillsborough 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, 2003

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and documentation is maintained to support that reporting; (2) Exceptional students are reported in accordance with their *Matrix of Services* forms; (3) adequate documentation is prepared to support reporting, particularly with regard to Limited English Proficient (LEP) students and Exceptional students; (4) attendance records are prepared and maintained; (5) only eligible students who were in attendance and membership during the survey are reported for FTE funding; (6) teachers are properly certified or, if out-of-field, have timely School Board (or local Charter Board) approval to teach out-of-field; and (7) out-of-field teachers obtain the necessary college credit hours or in-service training points in a timely fashion.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory CitationsReporting

Section 1011.60, F.S. ....Minimum Requirements of Florida Education Finance Program (FEFP)  
 Section 1011.61, F.S. ....Definitions  
 Section 1011.62, F.S. ....Funds for Operation of Schools  
 Rule 6A-1.0451, F.A.C. ....FEFP Student Membership Surveys  
 Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records  
 FTE General Instructions 2002-2003

Attendance

Section 1003.23, F.S. ....Attendance Records and Reports  
 Rule 6A-1.044(3)&(6)(c), F.A.C. ....Pupil Attendance Records  
 Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records  
 FTE General Instructions 2002-2003  
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

**SCHEDULE E (Continued)**

Hillsborough 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, 2003

**Regulatory Citations** (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. .... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. .... Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. .... Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C. .... Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C. .... Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

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

Exceptional Education

- Section 1003.57(5), F.S. .... Exceptional Students Instruction
- Section 1011.62, F.S. .... Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. .... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. .... Development of *Individual Educational Plans* for Exceptional Students
- Rule 6A-6.03029, F.A.C. .... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. .... Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C. .... Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C. .... Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. .... Special Programs and Procedures for Exceptional Students

Vocational Placement

- Section 1011.62(1)(k), F.S. .... Funds for Operation of Schools; Instructions in Exploratory Education
- Rule 6A-6.065, F.A.C. .... Instructional Components of Vocational Education

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. .... Definitions of Terms in Vocational Education Program
- FTE General Instructions 2002-2003

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

**SCHEDULE E (Continued)**

Hillsborough 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, 2003

**Regulatory Citations** (Continued)

Teacher Certification

Section 1003.56, F.S. ....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. ....Education For Speakers of Other Languages

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

Section 1012.55, F.S. ....Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. ....Noncertificated Instructional Personnel

Rule 6A-1.0503, F.A.C. ....Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. ....Instructional Personnel Certification

Rule 6A-6.0521, F.A.C. ....Definitions and Requirements Which Apply to All Dropout Prevention Programs

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



SCHEDULE F

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2003

*Management agreed with our findings and recommendations, except with regard to finding no. 180 as discussed below. A copy of management's response may be found beginning on page 117 of this report. The additional documentation submitted with that response has not been reproduced in this report, but it is available at the offices of the District.*

**Finding No. 180 (Ref. 660270/71/72/73/74/75/76)**

*(This finding cited the District for seven teachers at a charter school, Tampa Bay Academy (#6602), who were not properly certified and were not approved by the School Board or the Local Charter Board to teach out-of-field during the school terms covered by the October and February surveys.)*

Management's Response – Management contends that the seven teachers cited in our finding “were approved and appointed by the TBA Charter School Board” and “the co-teaching and parental notification of [the] teachers’ out-of-field status . . . was addressed and the back-up documentation was sent to the Office of the Auditor General.”

Auditor's Resolution – School management advised us during our examination's field work that the seven teachers in question were approved and appointed by the Charter School Board as “expert” teachers pursuant to State Board of Education Rule 6A-1.0502, Florida Administrative Code. However, this rule applies to only those individuals with special expertise who do not hold a Florida teaching certificate. Five of the seven teachers cited in our finding held Florida teaching certificates and the remaining two were new teachers who had applied to obtain Florida teaching certificates and should have been treated as certified teachers. The documentation provided to us did not establish the particulars of the co-teaching arrangements mentioned in management's response and there was no evidence of parental notification regarding the teachers' out-of-field status. Additionally, the teachers' out-of-field status was not approved by the School Board or the local Charter Board. Our finding stands as originally presented.

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

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY**

A summary discussion of the essential features of the Hillsborough County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

**1. Hillsborough County District School Board**

The Hillsborough County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hillsborough County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Hillsborough County. For the fiscal year ended June 30, 2003, the District operated 223 schools, reported 171,936.54 un-weighted full-time equivalent (FTE) students, and received approximately \$533.5 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

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

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his 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.

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**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 unweighted FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

**4. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students 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, which 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 2002-2003 school year were conducted during and for the following weeks: survey one was performed for July 15-19, 2002; survey two was performed for October 7-11, 2002; survey three was performed for February 3-7, 2003; and survey four was performed for June 16-20, 2003.

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2003

**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) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

**7. Statutes and Rules**

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

Chapter 1000, F.S.	.....K-20 General Provisions
Chapter 1001, F.S.	.....K-20 Governance
Chapter 1002, F.S.	.....Student and Parental Rights and Educational Choices
Chapter 1003, F.S.	.....Public K-12 Education
Chapter 1006, F.S.	.....Support for Learning
Chapter 1007, F.S.	.....Articulation and Access
Chapter 1010, F.S.	.....Financial Matters
Chapter 1011, F.S.	.....Planning and Budgeting
Chapter 1012, F.S.	.....Personnel
Chapter 6A-1, F.A.C.	.....Finance and Administration
Chapter 6A-3, F.A.C.	.....Transportation
Chapter 6A-4, F.A.C.	.....Certification
Chapter 6A-6, F.A.C.	.....Special Programs I

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2003

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Courses Reported in ESOL	1
1. Carver Exceptional Center	2 through 9
2. Alexander Elementary School	10 and 11
3. Bay Crest Elementary School	12 through 16
4. Brandon High School	17 through 24
5. Mclane Middle School	25 through 30
6. Bryan Elementary School - Plant City	31 through 34
7. Buchanan Middle School	35 through 40
8. Cannella Elementary School	41
9. Chamberlain Senior High School	42 through 49
10. Parkhill School - Exceptional Center	NA
11. Citrus Park Elementary School	50 through 52
12. Crestwood Elementary School	53 through 55
13. Cypress Creek Elementary School	56 and 57
14. Davidsen Middle School	58 through 63
15. Dover Elementary School	64 through 66
16. Eisenhower Middle School	67 through 71
17. Gaither High School	72 through 77
18. Hillsborough Senior High School	78 through 81
19. King Senior High School	82 through 90
20. Leto Senior High School	91 through 102
21. Lopez Elementary School	103 and 104
22. Mabry Elementary School	105 and 106
23. Madison Middle School	107 through 109
24. Mann Middle School	110 through 113
25. Memorial Middle School	114 through 117
26. Mendez SED Center	118 and 119
27. Robinson Elementary School	120 through 122
28. Robinson Senior High School	123 through 129
29. Roland Park Elementary / Middle School	130 through 136
30. Lavoy Exceptional Center	137
31. Ruskin Elementary School	138 through 140
32. Plant City Exceptional Center	141 and 142
33. Summerfield Elementary School	143 and 144
34. Dorothy Thomas Center	NA
35. Webb Middle School	145 through 152
36. Turkey Creek Middle School	153 through 160
37. Caminiti Exceptional Center	161 and 162
38. Detention Center, West	163 through 168
39. Detention Center, East	169 through 177
40. Tampa Bay Academy	178 through 180
41. Trinity Charter School For Children	181 through 187



WILLIAM O. MONROE, CPA  
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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

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

We have examined management's assertion, included in its representation letter dated July 3, 2003, that the Hillsborough County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. 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 and the standards 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 FEFP 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 FEFP requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Hillsborough County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003.

The results of our examination disclosed instances of noncompliance with the FEFP requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information 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 the Hillsborough County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA  
June 30, 2004

SCHEDULE A

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>	<u>Number of Buses</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	2,456	100.00%	167,488	100.00%
Sample <sup>2</sup>	173	7.04%	860	0.51%
General Tests				
Students w/ Exceptions <sup>3</sup>	-	-	-	-
Net Audit Adjustments	-	-	(2,616)	NA
Detailed Tests				
Students w/ Exceptions	-	-	96	(11.16%)
Net Audit Adjustments-(Sampled)	-	-	(31)	NA
Net Audit Adjustments-(Non-Sampled)	-	-	(149)	NA

NA - Not Applicable

<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2003. The District reported 167,488 students in the following ridership categories: 8,431 in IDEA (K-12), Weighted; 1,320 in IDEA (K-12), Unweighted; 1,199 in IDEA (PK), Weighted; 1,057 in PK Other; 15 in Teenage Parents and Infants; 18,551 in Hazardous Walking; 136,904 in Two Miles or More; 1 in Center to Center (Exceptional), Weighted; 10 in Center to Center (Exceptional), Unweighted. The District also reported operating a total of 2,456 buses and 11 passenger cars. (IDEA stands for Individuals with Disabilities Education Act.)

<sup>2</sup> See NOTE B.

<sup>3</sup> Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.

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



**SCHEDULE B**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Overview**

The management of the Hillsborough County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 113.

**Findings**

*Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2003, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 through 12. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 13 through 22.*

**General Tests**

1. [Ref. 51] Our reconciliation of the District's reported number of buses operated in the October survey to the supporting number of bus drivers' reports for those surveys disclosed that the reporting was overstated by nine buses. We also noted that 313 students in the October survey were reported twice, contrary to the *Student Transportation General Instructions* which specify that transported students may be reported only once. We made the following audit adjustments:

**October 2002 Survey** (90 Days-in-Term)

Number of Buses in Operation	(9)	--
Two Miles or More	(313)	(313)

**Students  
Transported  
Net Audit  
Adjustment**

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings****General Tests** (Continued)

2. [Ref. 52] Our reconciliation of the District's reported ridership totals for the October survey to the supporting records disclosed that those totals were overstated by 1,410 students. We made the following audit adjustments:

<b><u>October 2002 Survey</u></b> (90 Days-in-Term)		
IDEA (K-12), Weighted	(49)	
IDEA (K-12), Unweighted	(396)	
IDEA (PK), Weighted	(17)	
PK Other	(9)	
Two Miles or More	(1,861)	
Teenage Parents and Infants	3	
Hazardous Walking	911	
Center to Center (Exceptional), Weighted	1	
Center to Center (Exceptional), Unweighted	7	(1,410)

*Management's Response – See page 114.*

*Auditor's Resolution – See page 114. Our finding stands as originally presented.*

3. [Ref. 69] Our reconciliation of the District's reported number of buses operated in the February survey to the supporting number of bus drivers' reports for that survey disclosed that the reported number was understated by 24 buses. We made the following audit adjustment:

<b><u>February 2003 Survey</u></b>		
Number of Buses	<u>24</u>	--

4. [Ref. 67] The bus drivers' reports for seven buses in the February survey were missing and could not be located to support the reported transportation of 37 students. We made the following audit adjustment:

<b><u>February 2003 Survey</u></b> (90 Days-in-Term)		
Two Miles or More	(37)	(37)

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

5. [Ref. 68] The District incorrectly included 109 students in its reported ridership totals who were not transported and should not have been reported. Transportation records showed these 109 students as having ridden bus no. 9999. However, this number did not represent an actual bus. It was a recordkeeping device used to account for transportation-eligible students who were not yet assigned to ride a bus. We made the following audit adjustments:

<b><u>February 2003 Survey</u></b> (90 Days-in-Term)		
IDEA (K-12), Weighted	(14)	
IDEA (K-12), Unweighted	(13)	
IDEA (PK), Weighted	(9)	
PK Other	(13)	
Hazardous Walking	(8)	
Two Miles or More	(44)	
Center to Center (Exceptional), Unweighted	(8)	(109)

6. [Ref. 70] Transportation records incorrectly showed 36 students as having ridden a bus that had been held in reserve and not used during the February survey period. We determined that 34 of these 36 students were transported on another bus and the transportation of the remaining 2 students was not supported. We made the following audit adjustment:

<b><u>February 2003 Survey</u></b> (90 Days-in-Term)		
Two Miles or More	(2)	(2)

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings****General Tests** (Continued)

7. [Ref. 71] The District's records incorrectly showed 54 students as having ridden bus no. 0000. This number was a recordkeeping device that did not represent an actual bus. We were able to determine that 19 of the 54 students concerned were transported by other buses and were eligible to be reported for FEFP transportation funding. The ridership of the remaining 35 students was not supported. We also noted that the 19 transported students were reported incorrectly in Two Miles or More. They should have been reported in Hazardous Walking. We made the following audit adjustments:

**February 2003 Survey** (90 Days-in-Term)

Hazardous Walking	19	
Two Miles or More	<u>(54)</u>	(35)

8. [Ref. 72] Our reconciliation of the District's reported ridership data for the February survey to the supporting bus drivers' reports for the 32 buses in our sample disclosed discrepancies involving 30 of those buses and seven ridership categories. The net impact of these discrepancies on the District's reported ridership was a negative 158 students. We made the following audit adjustments:

**February 2003 Survey** (90 Days-in-Term)

IDEA (K-12), Weighted	(12)	
IDEA (K-12), Unweighted	(14)	
IDEA (PK), Weighted	(1)	
PK Other	(2)	
Two Miles or More	(185)	
Center to Center (Exceptional), Weighted	(1)	
Hazardous Walking	<u>57</u>	(158)

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

9. [Ref. 64] Our reconciliation of the District’s reported number of buses operated in the June survey to the supporting number of bus drivers’ reports for that survey disclosed that the reporting was overstated by 12 buses. We made the following audit adjustment:

<b>June 2003 Survey</b> (12 Days-in-Term)		
Number of Buses in Operation	(12)	--

10. [Ref. 65] The District reported an incorrect number of days-in-term for two buses and seven vans used by a charter school over an 18-day term covered by the June survey. We made the following audit adjustments:

<b>June 2003 Survey</b>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted	(63)	
<u>18 Days-in-Term</u>		
IDEA (K-12), Weighted	63	0

11. [Ref. 62] Our reconciliation procedures disclosed various discrepancies between the District’s reported ridership for the June survey and the supporting records for that survey. We also noted that the bus drivers’ reports for 33 buses that transported Exceptional students were missing and could not be located. We made the following audit adjustments:

<b>June 2003 Survey</b> (12 Days-in-Term)		
IDEA (K-12), Weighted	(319)	
IDEA (K-12), Unweighted	(32)	
IDEA (PK), Weighted	(21)	
Two Miles or More	(114)	
PK Other	<u>2</u>	(484)

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings****General Tests** (Continued)

12. [Ref. 63] Our reconciliation of the District's reported ridership counts for the summer reading program covered by the June survey disclosed that the counts incorrectly included two buses for Robles Elementary School. Robles was an extended year school that is reimbursed for its transportation costs relating to the extended time period; thus, those students are not eligible for FEFP transportation funding for the June survey. We also noted that corrections made on the count sheets for seven buses were not reflected in the reported total counts. We made the following audit adjustments:

**June 2003 Survey** (12 Days-in-Term)

Hazardous Walking	(9)	
Two Miles or More	(59)	(68)

**Net Audit Adjustments from General Tests****(2,616)****Detailed Tests**

13. [Ref. 53] We noted the following exceptions involving the reported ridership classifications of 28 IDEA students in the October survey:

- a. The Individual Educational Plans (IEPs) for 13 IDEA weighted students (11 in IDEA (K-12), Weighted and 2 in IDEA (PK), Weighted) did not indicate that the students met one or more of the five criteria required for classification in a weighted category. However, 1 of the students was eligible for IDEA (KG-12), Unweighted, 2 were eligible for PK Other, and 10 were eligible for Two Miles or More. We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported</u>	<u>Audit Adjustment</u>
<b><u>Detailed Tests</u></b> (Continued)		
<b><u>October 2002 Survey</u></b> (90 Days-in-Term)		
IDEA (K-12), Weighted	(11)	
IDEA (PK), Weighted	(2)	
IDEA (K-12), Unweighted	1	
PK Other	2	
Two Miles or More	<u>10</u>	0
b. <u>The Individual Educational Plans (IEPs) for 14 Speech/Language Impaired students in IDEA weighted categories (5 in IDEA (K-12), Weighted and 9 in IDEA (PK), Weighted) indicated that the students needed an aide or monitor while being transported. However, the IEPs did not indicate why such students, who are generally not classified in IDEA weighted categories, had a need for an aide or monitor. We noted that 1 of the 14 students was eligible for IDEA (KG-12), Unweighted; 9 were eligible for PK Other; and 4 were eligible for Two Miles or More. We made the following audit adjustments:</u>		
<b><u>October 2002 Survey</u></b> (90 Days-in-Term)		
IDEA (K-12), Weighted	(5)	
IDEA (PK), Weighted	(9)	
IDEA (K-12), Unweighted	1	
PK Other	9	
Two Miles or More	<u>4</u>	0
c. <u>The Individual Educational Plan (IEP) for one Speech/Language Impaired student in IDEA (K-12), Unweighted did not contain the page that authorized the student's eligibility for specialized transportation services. We made the following audit adjustment:</u>		
<b><u>October 2002 Survey</u></b> (90 Days-in-Term)		
IDEA (K-12), Unweighted	(1)	(1)

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings****Detailed Tests** (Continued)

14. [Ref. 54] Forty-eight students on bus no. 3985 (two of whom were in our sample) were reported incorrectly in Hazardous Walking. The students did not have to cross a hazardous route to walk to school and, thus, were ineligible for that category. We made the following audit adjustment:

<b><u>October 2002 Survey</u></b> (90 Days-in-Term)		
Hazardous Walking	(48)	(48)

15. [Ref. 55] One student in Two Miles or More had withdrawn from school prior to the October survey; consequently, the student was not eligible to be reported. We made the following audit adjustment:

<b><u>October 2002 Survey</u></b> (90 Days-in-Term)		
Two Miles or More	(1)	(1)

16. [Ref. 56] Thirty students in Two Miles or More (12 of whom were in our sample) lived less than two miles from school. However, three of the students (two of whom were in our sample) were eligible for Hazardous Walking. We made the following audit adjustments:

<b><u>October 2002 Survey</u></b> (90 Days-in-Term)		
Hazardous Walking	3	
Two Miles or More	(30)	(27)

17. [Ref. 73] Sixty-two students in Two Miles or More (seven of whom were in our sample) lived less than two miles from school. However, 15 of the students (one of whom was in our sample) were eligible for Hazardous Walking. We made the following audit adjustments:

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



**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings****Detailed Tests** (Continued)**February 2003 Survey** (90 Days-in-Term)

Hazardous Walking	15	
Two Miles or More	<del>(62)</del>	(47)

*Management's Response* – See page 114.

*Auditor's Resolution* – See page 114. Our finding stands as originally presented.

18. [Ref. 74] Thirty-eight students on bus no. 2708 (one of whom was in our sample) were reported incorrectly in Hazardous Walking. The students did not have to cross a hazardous route to walk to school and, thus, were ineligible for that category. We made the following audit adjustment:

**February 2003 Survey** (90 Days-in-Term)

Hazardous Walking	<del>(38)</del>	(38)
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19. [Ref. 75] We noted the following exceptions involving nine students in the February survey:

- a. The Individual Educational Plans (IEPs) needed to support the Exceptional status of three students in IDEA weighted categories were missing and could not be located. However, two of the students were eligible for Two Miles or More and one was eligible for PK Other.
- b. The Individual Educational Plans (IEPs) for five students in IDEA (K-12), Weighted did not document that the students met one or more of the five criteria required for classification in an IDEA weighted category. However, the students were eligible for Two Miles or More.
- c. The Individual Educational Plan (IEP) for one student in IDEA (K-12), Unweighted indicated that bus transportation was not required. Accordingly, the student should not have been reported for FEFP transportation funding.

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings****Detailed Tests** (Continued)

We made the following audit adjustments:

**February 2003 Survey** (90 Days-in-Term)

IDEA (K-12), Weighted	(7)	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(1)	
PK Other	1	
Two Miles or More	7	(1)

20. [Ref. 59] Five students in the June survey were not eligible to be reported for FEFP transportation funding. Four of the students were not enrolled in school during survey week and one was not in attendance during the survey period. We made the following audit adjustments:

**June 2003 Survey** (12 Days-in-Term)

Hazardous Walking	(1)	
Two Miles or More	(4)	(5)

21. [Ref. 60] The Individual Educational Plans (IEPs) and related documentation for 15 Exceptional students in the June survey did not adequately support their reporting in IDEA (K-12), Weighted, as follows: (a) the IEPs for 6 of the 15 students authorized their weighted classification based on a medical condition requiring a special transportation environment per physician's prescription; however, the required prescriptions were missing and could not be located; (b) the IEPs for 2 students were not valid for the survey; and (c) the IEPs for 7 students either did not indicate the students' need for specialized transportation services or did not designate which specialized transportation services were needed. However, 13 of the students were eligible for Two Miles or More and 2 were eligible for IDEA (K-12), Unweighted. We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

<b>June 2003 Survey</b> (12 Days-in-Term)		
IDEA (K-12), Weighted	(15)	
IDEA (K-12), Unweighted	2	
Two Miles or More	<u>13</u>	0

22. [Ref. 61/66] Twenty-six students in the June survey (16 of whom were in our sample) were reported in incorrect ridership categories, as follows:

- a. Thirteen students in Two Miles or More were ineligible for that category because they lived less than two miles from school; however, nine of the students were eligible for Hazardous Walking.
- b. Eight students in Hazardous Walking were ineligible for that category because they did not have to use a hazardous route to walk to school.
- c. Four students in Hazardous Walking were ineligible for that category because they lived more than two miles from school. They should have been reported in Two Miles or More.
- d. One student in IDEA (K-12), Unweighted was ineligible for that category because the student lived more than two miles from school. The student should have been reported in Two Miles or More.

We made the following audit adjustments:

<b>June 2003 Survey</b> (12 Days-in-Term)		
IDEA (K-12), Unweighted	(1)	
Hazardous Walking	(12)	
Two Miles or More	(13)	
Hazardous Walking	9	
Two Miles or More	<u>5</u>	(12)

**Net Audit Adjustments from Detailed Tests** (180)

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

SCHEDULE C

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2003

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students are reported and appropriate documentation is maintained to support that reporting; (2) the number of students to be reported in each ridership category and the number of days-in-term to be reported for each school session are in agreement with the supporting records; (3) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to being reported; (4) documentation is maintained to support the classification of transported students in weighted ridership categories; and (5) Exceptional students who are reported in IDEA ridership categories have their need for specialized transportation services indicated on their *Individual Educational Plans* (IEPs), in accordance with the *Student Transportation General Instructions*.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

**Regulatory Citations**

Section 1006.21, F.S. ....Duties of District School Superintendent and District School Board regarding Transportation  
 Section 1006.23, F.S. ....Hazardous Walking Conditions  
 Section 1011.68, F.S. ....Funds for Student Transportation  
 Rule 6A-3.001(3), F.A.C. ....Basic Principles for Transportation  
 Student Transportation General Instructions

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

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**SCHEDULE D**

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2003

*Management agreed with our findings and recommendations, except with regard to finding nos. 2 (ref. 52) and 17 (ref. 73) as discussed below. A copy of management's response may be found beginning on page 117 of this report. The additional documentation submitted with that response has not been reproduced in this report, but it is available at the offices of the District.*

**Finding No. 2 (Ref. 52)**

*(This finding cited the District regarding the overreporting of student ridership in the October survey by 1,410 students.)*

Management's Response – Management contests our finding and refers to documentation it submitted to support the transportation funding of 942 students, who were originally classified by the District as ineligible for such funding.

Auditor's Resolution – Our examination procedures test only a district's reported fundable ridership; consequently, none of the 942 students identified in management's submitted documentation was cited or adjusted by our finding. Thus, apart from addressing the October survey, management's response is not specifically germane to either the facts cited in our finding or its associated audit adjustments. Additionally, the large number of students listed in the submitted documentation (942 students) and the voluminous nature of that documentation, made it impractical for us to perform the detailed examination procedures necessary to verify the eligibility of each of those students. As a result of the above circumstances, our finding stands as originally presented.

**Finding No. 17 (Ref. 73)**

*(This finding cited the District regarding 62 students who were reported in the Two Miles or More ridership category in the February survey, but lived less than two miles from school.)*

Management's Response - Management indicates that the District contests our finding and implies that five of the cited students should be cleared. According to management, documentation provided by the District shows that three of these five students lived more than two miles from school and the remaining two students were eligible for Hazardous Walking.

Auditor's Resolution – With regard to the three students whom management contends lived more than two miles from school, we drove the closest routes between the students' homes and the students' school and determined that they lived *less* than two miles from school. With regard to the two students whom management contends were eligible for Hazardous Walking, we examined the geographic relationships between the students' homes and the students' school and concluded that they could walk to school without crossing the hazardous route specified in management's response. Our finding stands as originally presented.

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

Hillsborough County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY**

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules 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 funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Hillsborough County District School Board**

For the fiscal year ended June 30, 2003, the District received approximately \$32.8 million in State FEFP transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Buses</u>	<u>No. of Students</u>
July 2002	2	59
October 2002	1,090	81,981
February 2003	1,083	82,184
June 2003	<u>281</u>	<u>3,264</u>
Total	<u>2,456</u>	<u>167,488</u>

**3. Statutes and Rules**

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S. ....K-20 General Provisions
- Chapter 1001, F.S. ....K-20 Governance
- Chapter 1002, F.S. ....Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. ....Public K-12 Education
- Chapter 1006, F.S. ....Support for Learning

Hillsborough County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY** (Continued)

- Chapter 1010, F.S. .... Financial Matters
- Chapter 1011, F.S. .... Planning and Budgeting
- Chapter 6A-1, F.A.C. .... Finance and Administration
- Chapter 6A-3, F.A.C. .... Transportation

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

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**MANAGEMENT'S RESPONSE**


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## School District of Hillsborough County

**School Board**

Glenn Barrington, Chairman  
 Candy Olson, Vice Chairman  
 Carolyn Bricklemeyer  
 Jennifer Fallero  
 Carol W. Kurdell  
 Jack R. Lamb, Ed.D.  
 Doris Ross Reddick


**Superintendent**

Earl J. Lennard, Ph.D.

July 29, 2004

Mr. William O. Monroe  
 Auditor General  
 Room 412C, Claude Pepper Building  
 111 West Madison Street  
 Tallahassee, FL32399-1450

**Subject:** Response to the draft report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the School District of Hillsborough County, Florida, under the Florida Education Finance program (FEFP) for the fiscal year ended June 30, 2003.

Dear Mr. Monroe:

I am in receipt of the above referenced report. I have reviewed the information and am pleased that the Audit Report for the School District of Hillsborough County, FTE Students and Student Transportation for the year ended June 30, 2003, determined the district to be in substantial compliance in all-material respects with the requirements of the Florida Education Finance Program (FEFP).

I am aware that there are individual instances of non-compliance cited in the report. Items specifically identified are: 1) teacher qualifications, earning of college credits and in-service training points, and parental notifications of out-of-field teachers; as well as, 2) the preparation and maintenance of support documentation for reported FTE.

After thoroughly reviewing the draft Audit report the District will not contest any findings in Teacher Certification or the School-by-School examination. However, we will continue to contest items Ref. 52 and Ref. 73 of the Transportation section. The majority of the supporting documentation had been previously provided to your office and the remainder is included with this letter.

Two charter schools located in the district were also audited. Currently, Trinity School for Children will not contest the audit findings applicable to them. However, the Charter School of Tampa Bay Academy (TBA) is contesting all teacher audit findings, (Ref. 660270/71/72/73/74/75/76), but not contesting the student findings (Ref. 660201 and 660202). TBA's point of contention involves the seven referenced, not properly certified teachers. These teachers were approved and appointed by the TBA Charter School Board. Additionally, the co-teaching and parental notification of

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 P.O. Box 3408 Tampa, FL 33601-3408 • School District Website: www.sdhc.k12.fl.us




July 29, 2004  
 Page 2

teachers' out-of-field status audit finding was addressed and the back-up documentation was sent to the Office of the Auditor General. Therefore, TBA is requesting that all teacher certification findings be dismissed.

The district portions of the FTE audit findings have been discussed with district staff. Cross-programmatic teams have already developed action plans to address the areas of student FTE reporting and documentation, LEP (Limited English Proficient) and ESE (Exceptional Student Education) reporting documentation, attendance and teacher certification. We are taking an aggressive district-wide approach to address the instances of non-compliance as described in the audit report. The Training department will continue to conduct FTE reporting classes for our school-based employees as well as our Human Resources department and Transportation department employees. The Transportation department is changing many procedures dealing with their FTE collection, reporting and documentation maintenance. Finally, the district FTE committee will be designing and providing in-service for all site-based FTE administrators, data clerks, and program resource personnel to address area of non-compliance as listed in the report.

As always, we appreciate the opportunity for review of our management procedures regarding FTE reporting and compliance. The audit report is generally accepted as written. We do, however, request further review of selected items as listed in this letter and attachments. We also reserve the right to appeal the final audit report, as we deem appropriate.

In conclusion, I wish to thank Ms. Patricia Ferguson, Ms. Mary Ann Pekkala, Ms. Linda Nearing and Mr. Doug Sampson of the Auditor General's staff for the professional and courteous manner in which they conducted the FTE audit. If I or members of my staff may assist you or answer any questions, please feel free to contact me.

Sincerely,  
  
 Earl Lennard  
 Superintendent

/lrf  
 Attachments

Item to be reviewed	Report Page Number	Additional Supporting Documentation
52	103	X
73	109	X