

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



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

For the Fiscal Year Ended June 30, 2004

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: C. Dennis Reid; Scott Strong; Rebecca C. Elswick; Jimmy Conner; Kyleen Fischer; and Pam Saylor, Superintendent.

This examination was conducted by Gail S. Collier, CPA, and 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.

Lake County District School Board  
Florida Education Finance Program (FEFP)

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For the Fiscal Year Ended June 30, 2004

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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 LAKE 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 September 1, 2004, that the Lake 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, 2004. 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 applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned 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 and students in the English for Speakers of Other Languages (ESOL), Exceptional (ESE Support Levels 4 and 5), and Vocational on-the-job-training (OJT) programs:

1. Teachers

Fifty-five of the 244 teachers in our sample did not meet the applicable provisions of Florida Statutes or State Board of Education Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of or in-service training points in English for Speakers of Other Languages (ESOL) strategies.<sup>1</sup>

2. Students

We noted exceptions involving 126 of the 253 students in our ESOL student sample;<sup>2</sup> 60 of the 165 students in our Exceptional student sample for ESE Support Levels 4 and 5;<sup>3</sup> and 71 of the 94 OJT students in our Vocational sample.<sup>4</sup> These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job-training (OJT) programs, the Lake 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, 2004.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those 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.

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<sup>1</sup> For teachers, see SCHEDULE D, finding nos. 5, 13, 14, 15, 20, 21, 22, 23, 24, 31, 47, 48, 57, 58, 63, 64, 72, 78, 83, 84, 87, 90, 93, 100, 101, 102, 111, 115, 116, 117, 118, 119, and 120.

<sup>2</sup> For ESOL, see SCHEDULE D, finding nos. 2, 6, 7, 8, 16, 17, 18, 25, 26, 27, 34, 35, 43, 50, 51, 59, 60, 62, 66, 67, 69, 70, 73, 74, 75, 76, 77, 79, 80, 81, 91, 92, 94, 95, 96, 105, 106, and 107.

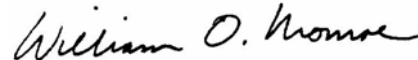
<sup>3</sup> For Exceptional (ESE Support Levels 4 and 5), see SCHEDULE D, finding nos. 3, 12, 30, 37, 38, 39, 44, 45, 46, 49, 53, 54, 55, 68, 71, 82, 85, 86, 88, 89, 97, 98, 103, 108, 109, 110, 112, 113, and 114.

<sup>4</sup> For Vocational OJT, see SCHEDULE D, finding nos. 19, 33, 40, 41, 49, 99, and 104.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned under item nos. 1 and 2 above, and identified by finding number in the referenced footnotes, are indicative of such deficiencies in the District's internal controls related to teacher assignments and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional (ESE Support Levels 4 and 5), and Vocational on-the-job-training (OJT) programs. The relevant populations, samples, and exception totals that pertain to item nos. 1 and 2 are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 Lake 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  
May 16, 2005

**SCHEDULE A**

Lake 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, 2004

<u>Description<sup>1</sup></u>	<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<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	50	100.00%	16,649	100.00%	24,846.0471	100.00%
Sample Size <sup>4</sup>	21	42.00%	459	2.76%	371.3994	1.49%
Net Audit Adjustments <sup>5</sup>	-	-	(17)	(3.70%)	68.5123	-
<b>2. English for Speakers of Other Languages (ESOL)</b>						
Population <sup>3</sup>	39	100.00%	904	100.00%	863.0105	100.00%
Sample Size <sup>4</sup>	18	46.15%	253	27.99%	160.0109	18.54%
Net Audit Adjustments <sup>5</sup>	-	-	(126)	(49.80%)	(54.7673)	-
<b>3. Exceptional - Basic with ESE Services</b>						
Population <sup>3</sup>	49	100.00%	3,722	100.00%	6,110.3461	100.00%
Sample Size <sup>4</sup>	21	42.86%	368	9.89%	313.0494	5.12%
Net Audit Adjustments <sup>5</sup>	-	-	(10)	(2.72%)	17.9707	-
<b>4. Exceptional - ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	20	100.00%	292	100.00%	251.6952	100.00%
Sample Size <sup>4</sup>	15	75.00%	165	56.51%	121.5836	48.31%
Net Audit Adjustments <sup>5</sup>	-	-	(60)	(36.36%)	(25.5565)	-
<b>5. Vocational 9-12</b>						
Population <sup>3</sup>	8	100.00%	374	100.00%	1,481.3031	100.00%
Sample Size <sup>4</sup>	6	75.00%	94	25.13%	24.0025	1.62%
Net Audit Adjustments <sup>5</sup>	-	-	(71)	(75.53%)	(11.7343)	-
-----						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	51	100.00%	21,941	100.00%	33,552.4020	100.00%
Sample Size <sup>4</sup>	22	43.14%	1,339	6.10%	990.0458	2.95%
Net Audit Adjustments <sup>5</sup>	-	-	(284)	(21.21%)	(5.5842)	-

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

**SCHEDULE A (Continued)**

Lake 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, 2004

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>
<u>Teacher Certification</u>					
Population	51	100.00%	699	100.00%	-
Sample Size <sup>4</sup>	22	43.14%	244	34.91%	-
Net Audit Adjustments <sup>5</sup>	-	-	(55)	(22.54%)	-
Basic	-	-	-	-	149.5658
ESOL	-	-	-	-	(38.5813)
Basic with ESE Services	-	-	-	-	(52.5793)
ESE Support Levels 4 and 5	-	-	-	-	(38.2702)
Vocational 9-12	-	-	-	-	<u>(20.1550)</u>
					<u>(.0200)</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments <sup>5</sup>			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	3.1068	12.5675	15.6743
ESOL	-	-	(3.1068)	(6.7675)	(9.8743)
Vocational 9-12	-	-	<u>.0000</u>	<u>(5.8000)</u>	<u>(5.8000)</u>
			<u>.0000</u>	<u>.0000</u>	<u>.0000</u>
<b>Net Audit Adjustments</b>					<u>(5.6042)</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 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 the 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 was 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, 2004. The population shown for teachers is the total number of teachers at the schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (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**

Lake 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, 2004

<u>No.</u> <u>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	67.3739	1.002	67.5086
102 Basic 4-8	58.2833	1.000	58.2833
103 Basic 9-12	108.0952	1.140	123.2285
111 Grades K-3 with ESE Services	5.2382	1.002	5.2487
112 Grades 4-8 with ESE Services	(6.0252)	1.000	(6.0252)
113 Grades 9-12 with ESE Services	(33.8216)	1.140	(38.5566)
130 ESOL	(103.2229)	1.298	(133.9833)
254 ESE Support Level 4	(25.8068)	3.948	(101.8852)
255 ESE Support Level 5	(38.0199)	5.591	(212.5693)
300 Vocational 9-12	(37.6984)	1.190	(44.8611)
Total	(5.6042)		(283.6116)

<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

Lake 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, 2004

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0041</u>	<u>#0071</u>	
101 Basic K-3	1.4947	2.4562	7.0327	10.9836
102 Basic 4-8	1.1046	.....	2.3464	3.4510
103 Basic 9-12	.5075	.....	.....	.5075
111 Grades K-3 with ESE Services	.....	.5802	2.4116	2.9918
112 Grades 4-8 with ESE Services	.....	.....	(1.0430)	(1.0430)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(3.1068)	(2.5564)	(8.3361)	(13.9993)
254 ESE Support Level 4	.....	(.5000)	(2.9116)	(3.4116)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Vocational 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>(.0200)</u>	<u>(.5000)</u>	<u>(.5200)</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)**

Lake 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, 2004

<b>Program No.</b>	<b>Brought Forward</b>	<b><u>Audit Adjustments<sup>1</sup></u></b>				<b>Balance Forward</b>
		<b><u>#0081</u></b>	<b><u>#0141</u></b>	<b><u>#0149</u></b>	<b><u>#0161</u></b>	
101	10.9836	.....	.9500	4.0400	.....	15.9736
102	3.4510	.....	1.3866	.....	.....	4.8376
103	.5075	13.5491	.....	.....	5.9775	20.0341
111	2.9918	.....	.....	(.5800)	.....	2.4118
112	(1.0430)	.....	.....	.....	.....	(1.0430)
113	.0000	(8.2791)	.....	.....	.4400	(7.8391)
130	(13.9993)	(5.2700)	(2.3366)	(3.5000)	(3.8925)	(28.9984)
254	(3.4116)	.....	.....	.....	(.5000)	(3.9116)
255	.0000	.....	.....	(.0354)	(.8750)	(.9104)
300	<u>.0000</u>	<u>(.3550)</u>	<u>.....</u>	<u>.....</u>	<u>(2.3250)</u>	<u>(2.6800)</u>
Total	<u>(.5200)</u>	<u>(.3550)</u>	<u>.0000</u>	<u>(.0754)</u>	<u>(1.1750)</u>	<u>(2.1254)</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)

Lake 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, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0181</u>	<u>#0211</u>	<u>#0213</u>	<u>#0241</u>	
101	15.9736	.....	.....	.....	1.3117	17.2853
102	4.8376	.....	.....	13.2700	(.3318)	17.7758
103	20.0341	8.0950	10.8759	.....	.....	39.0050
111	2.4118	.....	.....	.....	.4266	2.8384
112	(1.0430)	.....	.....	.....	.....	(1.0430)
113	(7.8391)	(6.6300)	(.0050)	.....	.....	(14.4741)
130	(28.9984)	(1.0075)	(.6525)	(13.2700)	(.9799)	(44.9083)
254	(3.9116)	(.1450)	(.5000)	.....	.....	(4.5566)
255	(.9104)	(.5650)	(.3025)	.....	.....	(1.7779)
300	<u>(2.6800)</u>	<u>(1.2400)</u>	<u>(10.2234)</u>	<u>.....</u>	<u>.....</u>	<u>(14.1434)</u>
Total	<u>(2.1254)</u>	<u>(1.4925)</u>	<u>(.8075)</u>	<u>.0000</u>	<u>.4266</u>	<u>(3.9988)</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)

Lake 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, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0261</u>	<u>#0271</u>	<u>#0281</u>	<u>#0481</u>	
101	17.2853	.1002	15.8577	2.6484	.....	35.8916
102	17.7758	2.0000	.9428	.4092	15.0627	36.1905
103	39.0050	.....	.....	.....	.....	39.0050
111	2.8384	.3998	.....	.....	.....	3.2382
112	(1.0430)	.....	.....	.....	(11.9822)	(13.0252)
113	(14.4741)	.....	.....	.....	.....	(14.4741)
130	(44.9083)	(1.5000)	(16.3139)	(3.0576)	(3.0805)	(68.8603)
254	(4.5566)	.....	.....	.....	.....	(4.5566)
255	(1.7779)	(1.0000)	(.4866)	.....	.0396	(3.2249)
300	<u>(14.1434)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(14.1434)</u>
Total	<u>(3.9988)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0396</u>	<u>(3.9592)</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)**

Lake 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, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0533</u>	<u>#0536</u>	<u>#0541</u>	<u>#0701</u>	
101	35.8916	.....	.....	27.5573	.....	63.4489
102	36.1905	.....	1.5000	4.4928	.....	42.1833
103	39.0050	.....	2.0000	.....	24.4450	65.4500
111	3.2382	.5000	.....	.....	.....	3.7382
112	(13.0252)	.....	4.5000	.....	.....	(8.5252)
113	(14.4741)	1.0000	3.0000	.....	(20.8025)	(31.2766)
130	(68.8603)	.....	.....	(32.0501)	(.9425)	(101.8529)
254	(4.5566)	(2.0000)	(6.0000)	.....	.....	(12.5566)
255	(3.2249)	.5000	(5.0000)	.....	(1.5000)	(9.2249)
300	<u>(14.1434)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.2650)</u>	<u>(15.4084)</u>
Total	<u>(3.9592)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0650)</u>	<u>(4.0242)</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)

Lake 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, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>			<u>Total</u>
		<u>#0801</u>	<u>#9010</u>	<u>#9023</u>	
101	63.4489	.....	2.0000	1.9250	67.3739
102	42.1833	.....	10.5000	5.6000	58.2833
103	65.4500	27.0450	3.0000	12.6002	108.0952
111	3.7382	.....	1.5000	.....	5.2382
112	(8.5252)	.....	2.5000	.....	(6.0252)
113	(31.2766)	(3.0450)	.5000	.....	(33.8216)
130	(101.8529)	(1.3700)	.....	.....	(103.2229)
254	(12.5566)	(.5000)	(10.5500)	(2.2002)	(25.8068)
255	(9.2249)	(1.3700)	(9.5000)	(17.9250)	(38.0199)
300	<u>(15.4084)</u>	<u>(22.2900)</u>	.....	.....	<u>(37.6984)</u>
Total	<u>(4.0242)</u>	<u>(1.5300)</u>	<u>(.0500)</u>	<u>.0000</u>	<u>(5.6042)</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**

Lake 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, 2004

**Overview**

The management of the Lake 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, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. However, our examination procedures did disclose instances of noncompliance which, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 61.

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Ineligible ESOL Courses**

1. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that 38 students in six Basic subject area courses in the October and February surveys were incorrectly reported in ESOL. Section 1003.56, Florida Statutes, permits such reporting only for courses in the Basic subject areas of Reading, Mathematics, Science, Social Sciences, and Computer Literacy. We made the following audit adjustments to reduce the courses and students involved to Basic funding:

101 Basic K-3	1.4947	
102 Basic 4-8	1.1046	
103 Basic 9-12	.5075	
130 ESOL	<u>(3.1068)</u>	<u>.0000</u>
		<u>.0000</u>

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



**SCHEDULE D (Continued)**

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

**Findings**

**Clermont Elementary School (#0041)**

2. [Ref. 4101] The files for four Limited English Proficient (LEP) students in the October and February surveys did not contain LEP Student Plans that were valid for those surveys. We also noted that two of the students had been assessed as Fluent English Speaking (FES) in April 2003. We made the following audit adjustments:

101 Basic K-3	2.5564	
130 ESOL	<u>(2.5564)</u>	.0000

3. [Ref. 4102] 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:

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

4. [Ref. 4103] One student\* in the February survey was reported in program no. 101 (Basic K-3); however, the student was enrolled in the Gifted education program and should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments attributable to this school:

*\*This student attended both Clermont Elementary School and Minneola Elementary School (#0261) and was selected in our student sample for Minneola Elementary School (#0261). We made the audit adjustment attributable to Minneola Elementary at finding no. 65 below (Ref. 26101).*

101 Basic K-3	(.1002)	
111 Grades K-3 with ESE Services	.1002	.0000

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

**SCHEDULE D (Continued)**

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

**Findings**

**Clermont Elementary School (#0041)** (Continued)

5. [Ref. 4171] 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 Emotionally Handicapped but taught one student a course which required certification in Speech/Language Therapy. 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 adjustment:

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

**Eustis Heights Elementary School (#0071)**

6. [Ref. 7101] The files for five students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain documentation justifying the students' placement in ESOL. We noted that all of the students had been determined to be Fluent English Speaking (FES) and the respective LEP Committees that recommended each student for ESOL services did not indicate the placement criteria that was considered in making such recommendations. We made the following audit adjustments:

101 Basic K-3	4.2705	
130 ESOL	(4.2705)	.0000

7. [Ref. 7102] The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain an LEP Student Plan that was valid for those surveys. We made the following audit adjustments:

101 Basic K-3	.9581	
130 ESOL	(.9581)	.0000

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

**SCHEDULE D (Continued)**

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

**Findings**

**Eustis Heights Elementary School (#0071)** (Continued)

8. [Ref. 7103] The course schedules for nine Limited English Proficient (LEP) students in the October and February survey were incorrectly reported. Certain Basic subject area courses were reported in Basic education, but should have been reported in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

101 Basic K-3	(.9541)	
102 Basic 4-8	(1.2740)	
130 ESOL	<u>2.2281</u>	.0000

9. [Ref. 7104] One student in the October survey was reported in program no. 111 (Grades K-3 with ESE Services); however, the student had been dismissed from Exceptional education and should have been reported in Basic education. We made the following audit adjustments:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000

10. [Ref. 7105] One Exceptional student reported in the October survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>(.5000)</u>	(.5000)
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11. [Ref. 7106] One student in the October survey was reported in program no. 101 (Basic K-3); however, the student had a valid *Individual Education Plan* (IEP) and was attending Basic education courses in addition to receiving ESE services. Accordingly, the student should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

101 Basic K-3	(.5000)	
111 Grades K-3 with ESE Services	<u>.5000</u>	.0000

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

**SCHEDULE D (Continued)**

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

**Findings**

**Eustis Heights Elementary School (#0071)** (Continued)

12. [Ref. 7107] The files for three Exceptional students in the October and February surveys did not contain the Matrix of Services forms necessary to support the students' reporting in program no. 254 (ESE Support Level 4). We made the following audit adjustments:

111 Grades K-3 with ESE Services	2.9116	
254 ESE Support Level 4	<u>(2.9116)</u>	.0000

13. [Ref. 7171/72/73/74/75] Five teachers taught Primary Language Arts to classes which included 15 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 four of these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 7171</u>		
102 Basic 4-8	.9968	
130 ESOL	<u>(.9968)</u>	.0000

<u>Ref. 7172</u>		
102 Basic 4-8	.9968	
130 ESOL	<u>(.9968)</u>	.0000

<u>Ref. 7173</u>		
101 Basic K-3	1.7614	
130 ESOL	<u>(1.7614)</u>	.0000

<u>Ref. 7174</u>		
101 Basic K-3	.9968	
130 ESOL	<u>(.9968)</u>	.0000

<u>Ref. 7175</u>		
102 Basic 4-8	.4984	
130 ESOL	<u>(.4984)</u>	.0000

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

**SCHEDULE D (Continued)**

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

**Findings**

**Eustis Heights Elementary School (#0071)** (Continued)

14. [Ref. 7176] 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 English, but taught courses which required certification in Elementary Education and the English for Speakers of Other Languages (ESOL) endorsement. 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	1.1284	
112 Grades 4-8 with ESE Services	(1.0430)	
130 ESOL	(.0854)	.0000
		(.5000)

**Eustis High School (#0081)**

15. [Ref. 8175] 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 Math, but taught a course which required certification in French. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Since the student was reported in a Basic education course, no audit adjustments were necessary.

.0000

16. [Ref. 8101] 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 of the students were beyond the maximum six-year period allowed for funding in ESOL; and the file for the third student was missing and could not be located. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake County District School Board  
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<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Eustis High School (#0081)</u></b> (Continued)		
103 Basic 9-12	1.7250	
130 ESOL	<u>(1.7250)</u>	.0000
<p>17. [Ref. 8102] <u>The Limited English Proficient (LEP) Student Plan for one LEP student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was not completed on a timely basis. The Plan was prepared on October 24, 2003, approximately 7 days after the survey had ended. We made the following audit adjustments:</u></p>		
103 Basic 9-12	.5075	
130 ESOL	<u>(.5075)</u>	.0000
<p>18. [Ref. 8103] <u>The course schedules for two Limited English Proficient (LEP) students in the October survey were incorrectly reported. Certain Basic subject areas were reported in Basic education programs, but should have been reported in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:</u></p>		
103 Basic 9-12	(.5800)	
130 ESOL	<u>.5800</u>	.0000
<p>19. [Ref. 8104] <u>The timecard for one student who was reported for on-the-job-training (OJT) time in the February survey indicated that the student did not work during the survey week; consequently, the student should not have been reported for any OJT time. We made the following audit adjustment:</u></p>		
300 Vocational 9-12	<u>(.3550)</u>	(.3550)

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Eustis High School (#0081)** (Continued)

20. [Ref. 8171] 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 was certified in Economics, but taught courses that required certification in Exceptional Student Education. (We noted that Exceptional Student Education coverage was added to the teaching certificate on May 18, 2004, after the February 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. We made the following audit adjustments:

103 Basic 9-12	5.5966	
113 Grades 9-12 with ESE Services	<u>(5.5966)</u>	.0000

21. [Ref. 8172/74] Two teachers taught Language Arts to classes which included 15 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. 8172</u>		
103 Basic 9-12	.6450	
130 ESOL	<u>(.6450)</u>	.0000

<u>Ref. 8174</u>		
103 Basic 9-12	1.3775	
130 ESOL	<u>(1.3775)</u>	.0000

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

**SCHEDULE D (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Eustis High School (#0081)** (Continued)

22. [Ref. 8173] 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 Sociology, but taught courses which required certification in Social Science or History. 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	3.1175	
113 Grades 9-12 with ESE Services	(2.6825)	
130 ESOL	(.4350)	.0000

23. [Ref. 8176] One teacher taught Math classes that included eight Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned any of the required 60 in-service points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	1.1600	
130 ESOL	(1.1600)	.0000
		(.3550)

**Seminole Springs Elementary School (#0141)**

24. [Ref. 14172] One out-of-field teacher taught Primary Language Arts to a class which included one Limited English Proficient (LEP) student during the school term covered by the October survey; however, the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. Since the student was adjusted in finding no. 25 (Ref. 14101) below, no audit adjustment was necessary here.

.0000

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



**SCHEDULE D (Continued)**

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

**Findings**

**Seminole Springs Elementary School (#0141)** (Continued)

25. [Ref. 14101] 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 funding in ESOL. We made the following audit adjustments:

102 Basic 4-8	1.3866	
130 ESOL	<u>(1.3866)</u>	.0000

26. [Ref. 14102] The file for one student in the October and February surveys did not contain documentation justifying the student's placement in the English for Speakers of Other Languages (ESOL) program. The student had been determined to be a Fluent English Speaking (FES) and scored above the ESOL-maximum benchmarks on the writing and language portions of a standardized assessment test. We made the following audit adjustments:

101 Basic K-3	.9500	
130 ESOL	<u>(.9500)</u>	.0000
		<u>.0000</u>

**Round Lake Elementary School (#0149)**

27. [Ref. 14902] We noted the following exceptions involving five Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) in the October survey: the LEP Student Plan for one LEP student was not reviewed and updated for the 2003-2004 school year; and the Plans for four LEP students were not reviewed and updated until January 27, 2004, after the October survey. Consequently, the students' ESOL reporting in the October survey was not adequately supported. We made the following audit adjustments:

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)**

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

**Findings**

**Round Lake Elementary School (#0149)** (Continued)

28. [Ref. 14903] One student was reported in program no. 111 (Grades K-3 with ESE Services) in the February survey for Gifted instruction; however, the student was not staffed into the Gifted program until February 25, 2004, after the February survey had ended. Consequently, the student should have been reported in program no. 101 (Basic K-3). We made the following audit adjustments:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000

29. [Ref. 14904] One part-time, pre-kindergarten Exceptional student in the October and February surveys was absent from school during both survey periods and should not have been reported with the surveys' results. We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>(.0800)</u>	(.0800)
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30. [Ref. 14905] The Matrix of Services form for one student in the Hospital and Homebound program was missing and could not be located. We also noted that the student was reported for 106 Class Minutes, Weekly (CMW) or .0354 FTE in program no. 255 (ESE Support Level 5); however, the student's Individual Education Plan (IEP) had authorized 120 CMW or .0400 FTE. We made the following audit adjustments:

101 Basic K-3	.0400	
255 ESE Support Level 5	<u>(.0354)</u>	.0046

31. [Ref. 14971] One teacher taught Primary Language Arts to a class which 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 students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake County District School Board  
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<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b>Round Lake Elementary School (#0149) (Continued)</b>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		(.0754)
<b>Leesburg High School (#0161)</b>		
32. [Ref. 16101] <u>The course schedule for one Basic student was incorrectly reported for less than .5000 FTE in the October survey. An isolated data processing error caused the student's third period course to be omitted from the reporting. We made the following audit adjustment:</u>		
103 Basic 9-12	.1450	.1450
33. [Ref. 16102/03] <u>The reported course schedules for 11 students in the October and February surveys (10 in our Vocational sample and 1 in our Basic sample) were funded using an incorrect priority. The students' off-site, on-the-job-training (OJT) courses were funded prior to the students' on-site school instruction. We also noted that the timecards for five of these students were missing and could not be located. We made the following audit adjustments:</u>		
<u>Ref. 16102</u>		
103 Basic 9-12	1.4400	
300 Vocational 9-12	(1.4400)	.0000
<u>Ref. 16103</u>		
300 Vocational 9-12	(.8850)	(.8850)

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

**SCHEDULE D (Continued)**

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

**Findings**

**Leesburg High School (#0161)** (Continued)

34. [Ref. 16104] The Limited English Proficient (LEP) Student Plans for nine LEP students\* in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were not reviewed and updated for the 2003-2004 school year. We also noted the following additional exceptions for two of the nine students: one student was beyond the maximum six-year period allowed for funding in ESOL and one student's file did not contain documentation that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:

*\*A portion of one student's schedule (.2900 FTE) was reported at another sample school, Tavares High School (#0211); see finding no. 56 (Ref. 21108).*

103 Basic 9-12	3.5375	
130 ESOL	<u>(3.5375)</u>	.0000

35. [Ref. 16105] One student was reported in the English for Speakers of Other Languages (ESOL) program in the October survey; however, the student had been dismissed from ESOL in 1993 and should have been reported in Basic education. We made the following audit adjustments:

103 Basic 9-12	.3550	
130 ESOL	<u>(.3550)</u>	.0000

36. [Ref. 16106] The file for one Exceptional student in the October survey did not contain an Individual Education Plan (IEP) which was valid for that survey. We made the following audit adjustments:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

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

**Findings**

**Leesburg High School (#0161)** (Continued)

37. [Ref. 16107] One Exceptional student was incorrectly reported in program no. 254 (ESE Support Level 4) in the October survey. The student had transferred from another school where he was provided more intensive Exceptional services than were available at Leesburg High School, but a new *Matrix of Services* form was not prepared to reflect these available services. We made the following audit adjustments:

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

38. [Ref. 16108] The course schedule for one student in the February survey was incorrectly reported. The student was enrolled in the District's Hospital and Homebound program and in on-campus instruction at Leesburg High School, but her course schedule was reported entirely in program no. 255 (ESE Support Level 5). The student should have been reported in program no. 113 (Grades 9-12 with ESE Services) for her on-campus instructional time. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.4400	
255 ESE Support Level 5	(.4400)	.0000

39. [Ref. 16109] The homebound instructor's log documenting the time spent with one Exceptional student in the Hospital and Homebound program in the October survey was missing and could not be located. The student was reported for 21.75 hours or .4350 FTE, but the student's *Individual Educational Plan (IEP)* authorized only 4 hours of homebound instruction. We made the following audit adjustment:

255 ESE Support Level 5	(.4350)	(.4350)
		(1.1750)

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

**SCHEDULE D (Continued)**

Lake County District School Board  
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**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
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**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Mt. Dora High School (#0181)**

40. [Ref. 18101/05] We noted the following exceptions for ten students in the on-the-job-training (OJT) in the October and February surveys (nine in our Vocational sample and one in our Basic sample):

- a. Seven students' off-site OJT courses were incorrectly funded prior to the students' on-site school instruction. We also noted that the timecards for two of these students were missing and could not be located and the timecard for another one of the students indicated that the student did not work during survey.
- b. The timecards for two students were missing and could not be located.
- c. The timecards for one student indicated that the student did not work during the October survey week.

We made the following audit adjustments:

<u>Ref. 18101</u>		
103 Basic 9-12	.8200	
300 Vocational 9-12	(.8200)	.0000
 <u>Ref. 18105</u>		
300 Vocational 9-12	(.4050)	(.4050)

41. [Ref. 18102] The course schedules for three students in the October survey were incorrectly reported. The students' 9-week Basic education courses were reported as if they were 18-week courses. Two of the students were in on-the-job-training (OJT) courses that should have been reported in program no. 300 (Vocational 9-12) for .0650 FTE each but, due to the aforementioned reporting error, were not funded. The remaining student was reported for a total of 25 hours or .5000 FTE, but had instruction that totaled only 24.5 hours or .4900 FTE, resulting in an over-reporting of .0100 FTE.

We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake 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><u>Mt. Dora High School (#0181)</u></b> (Continued)		
103 Basic 9-12	(.1400)	
300 Vocational 9-12	<u>.1300</u>	(.0100)
<p>42. [Ref. 18103] <u>The automated and source attendance records for one student in the October survey were in conflict. The automated attendance records indicated that the student had withdrawn from school prior to the October survey and re-enrolled during that survey (on October 13, 2003). The source attendance records indicated that the student was withdrawn for the entire survey period. Consequently, we could not determine the validity of the student’s enrollment. We made the following adjustments:</u></p>		
103 Basic 9-12	(.3550)	
300 Vocational 9-12	<u>(.1450)</u>	(.5000)
<p>43. [Ref. 18104] <u>The file for one student did not contain documentation justifying the student’s placement in the English for Speakers of Other Languages (ESOL) program in the October and February surveys. We noted that the student had passed the reading portion of the Florida Comprehensive Assessment Test (FCAT) and the Limited English Proficient (LEP) Committee had recommended on August 28, 2003, that the student “be tested for exit from [the] ESOL program.” We made the following audit adjustments:</u></p>		
103 Basic 9-12	.5800	
130 ESOL	<u>(.5800)</u>	.0000
<p>44. [Ref. 18106] <u>The course schedules for two students in the February survey were incorrectly reported. The District’s data system indicated the students had entered and withdrawn from their reported courses on the same day; consequently, it appears that the students were not officially enrolled in those courses.</u></p>		

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Mt. Dora High School (#0181)** (Continued)

We also noted that one of the students was reported for two courses under the Hospital and Homebound program; however, the homebound instructor's log indicated that the student was not provided home instruction during the February survey. Consequently, the students should not have been reported with the survey's results. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.0725)	
255 ESE Support Level 5	<u>(.1450)</u>	(.2175)

45. [Ref. 18107] One student was reported in program no. 255 (ESE Support Level 5) in the October survey for services in the Hospital and Homebound program; however, the student's file indicated that she had returned to on-campus instruction on October 6, 2003, prior to the October survey. Consequently, the student should have been reported in program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

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

46. [Ref. 18108] One Exceptional student in the October survey was not reported in accordance with his *Matrix of Services* form. We also noted that the student was enrolled in the Hospital and Homebound program and reported for 22 hours or .4400 FTE; however, the student's *Individual Educational Plan* (IEP) authorized only four hours of home instruction per week or .0800 FTE. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.4400)	
255 ESE Support Level 5	<u>.0800</u>	(.3600)

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



**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Mt. Dora High School (#0181)** (Continued)

47. [Ref. 18171] One teacher taught Language Arts to a class which included three 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:

103 Basic 9-12	.4275	
130 ESOL	(.4275)	.0000

48. [Ref. 18172] The parents of 43 Exceptional students who were taught Math 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:

103 Basic 9-12	6.7625	
113 Grades 9-12 with ESE Services	(6.6175)	
254 ESE Support Level 4	(.1450)	.0000
		<u>(1.4925)</u>

**Tavares High School (#0211)**

49. [Ref. 21101] The course schedules for 29 students (25 in our Vocational sample, 3 in our Basic sample, and one in our Exceptional sample) in the October and February surveys were funded using an incorrect priority. The students' off-site, on-the-job-training (OJT) courses were funded prior to the students' on-site school instruction. Additionally, we noted that the Class Minutes, Weekly (CMW) were overstated for one student's third period class and one student's timecard supported less hours (6 hours or .1200 FTE) than was reported (17.75 hours or .3550 FTE). We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Tavares High School (#0211) (Continued)</b>	
103 Basic 9-12	3.9959
113 Grades 9-12 with ESE Services	(.2350)
300 Vocational 9-12	<u>(3.9959)</u>
	(.2350)

50. [Ref. 21102] The course schedules for 86 students in the October survey were incorrectly reported. Course no. 8500390 (Principles of Food Preparation) was 9-week course; but was reported as if it were an 18-week course. Consequently, the FTE for this course was overstated. Six of the 86 cited students were in our Vocational sample, 4 were in our Basic sample, and 2 were in our ESOL sample. We made the following audit adjustments:

<u>Sample Students (6)</u>		
103 Basic 9-12	.4275	
300 Vocational 9-12	<u>(.4275)</u>	.0000
<u>Non-Sample Students (80)</u>		
103 Basic 9-12	5.8000	
300 Vocational 9-12	<u>(5.8000)</u>	.0000

51. [Ref. 21103] The file for one 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 had been determined to be a Fluent English Speaking (FES) and had also passed the reading portion of the Florida Comprehensive Assessment Test (FCAT) before the February survey. We made the following audit adjustments:

103 Basic 9-12	.3625	
130 ESOL	<u>(.3625)</u>	.0000

52. [Ref. 21104] One Exceptional student in the October survey withdrew from School prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Tavares High School (#0211) (Continued)</b>	
113 Grades 9-12 with ESE Services	(.5000) (.5000)
<p>53. [Ref. 21105] <u>The course schedule for one student in the October survey was incorrectly reported. The student was enrolled in the District's Hospital and Homebound program and in on-campus instruction at Tavares High School, but his course schedule was reported entirely in program no. 255 (ESE Support Level 5). The student should have been reported in program no. 113 (Grades 9-12 with ESE Services) for his on-campus instructional time. We made the following audit adjustments:</u></p>	
113 Grades 9-12 with ESE Services	.2300
255 ESE Support Level 5	(.2300) .0000
<p>54. [Ref. 21106] <u>The course schedule for one student in the February survey was incorrectly reported. The student was provided instruction only in the Hospital and Homebound program and did not receive any on-campus instruction; however, one on-campus course was incorrectly reported for FTE. We made the following audit adjustment:</u></p>	
255 ESE Support Level 5	(.0725) (.0725)
<p>55. [Ref. 21107] <u>The file for one Exceptional student in the October survey did not contain a Matrix of Services form that was valid for that survey. The Matrix form in the student's file was dated October 11, 2000; thus, it expired prior to the October 2003 survey. We made the following audit adjustments:</u></p>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000) .0000

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Tavares High School (#0211)** (Continued)

56. [Ref. 21108] The Limited English Proficient (LEP) Student Plan for one LEP student\* in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was not reviewed and updated for the 2003-2004 school year. We made the following audit adjustments:

\*See also finding no. 34 (Ref. 16104).

103 Basic 9-12	.2900	
130 ESOL	(.2900)	.0000
		(.8075)

**Tavares Middle School (#0213)**

57. [Ref. 21371] One teacher taught Language Arts to a class which 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 April 12, 2004, after the February 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 March 2004, also after the February survey. Since the students in question are cited in finding no. 59 (Ref. 21301) below, no audit adjustments were made here.

.0000

58. [Ref. 21372] One teacher taught Language Arts to a class which 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.

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Tavares Middle School (#0213)** (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. Since the students in question are cited in finding no. 59 (Ref. 21301) below, no audit adjustments were made here.

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59. [Ref. 21301] The Limited English Proficient (LEP) Student Plans for 26 students (12 of whom were in our sample) in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were not reviewed and updated for the 2003-2004 school year. We also noted the following exceptions involving 5 of the 12 students who were in our sample:

- a. One student was beyond the maximum six-year period allowed for funding in ESOL.
- b. One student's file did not contain documentation that the student's parents had been notified of the student's placement in ESOL.
- c. The files for three students did not contain documentation justifying the students' placements in ESOL. Two of the three students had been determined to be Fluent English Speaking (FES) in May 2003, and one of the two was subsequently dismissed from ESOL in June 2003. The remaining student had not been assessed for continued ESOL-placement since his initial placement in 1999.

We made the following audit adjustments:

<u>Sample Students (12)</u>		
102 Basic 4-8	6.5025	
130 ESOL	<u>(6.5025)</u>	.0000

*Audit adjustments continue on next page.*

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Tavares Middle School (#0213) (Continued)</b>	
<i>Non-Sample Students (14)</i>	
102 Basic 4-8	6.7675
130 ESOL	<u>(6.7675)</u>
	<u>.0000</u>
	<u>.0000</u>

**Treadway Elementary School (#0241)**

60. [Ref. 24101] The files for two students in the October and February surveys did not contain adequate documentation justifying the students' placement in the English for Speakers of Other Languages (ESOL) program. The students had been determined to be Fluent English Speaking (FES) and one student had also scored above the ESOL-benchmarks in the reading and language portions of a standardized English language proficiency test. The remaining student had not been evaluated beyond the initial assessment. We made the following audit adjustments:

101 Basic K-3	.7749	
130 ESOL	<u>(.7749)</u>	.0000

61. [Ref. 24102] The course schedule for one Exceptional student in the October survey was incorrectly reported. The student had a full schedule of 25 hours or .5000 FTE; however, due to an isolated data entry error, the student was only reported for a Music course and Speech Therapy (a total of 3.67 hours or .0734 FTE). We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>.4266</u>	.4266
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*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

Treadway Elementary School (#0241) (Continued)

62. [Ref. 24103] The course schedules for eight Limited English Proficient (LEP) students in the February survey were incorrectly reported. Certain courses in Basic subject areas were reported in Basic education, but should have been reported in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

101 Basic K-3	(1.5000)	
102 Basic 4-8	(.8285)	
130 ESOL	<u>2.3285</u>	.0000

63. [Ref. 24171/73] Two out-of-field teachers taught Language Arts to classes which included five Limited English Proficient (LEP) students during the school term covered by the October survey. However, the parents of the students taught by these teachers were not notified of the teachers' out-of-field status until May 2004, approximately seven months after the October survey had ended. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

<u>Ref. 24171</u>		
102 Basic 4-8	.4967	
130 ESOL	<u>(.4967)</u>	.0000
 <u>Ref. 24173</u>		
101 Basic K-3	1.9868	
130 ESOL	<u>(1.9868)</u>	.0000

64. [Ref. 24172] One teacher taught Language Arts to a class which 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 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:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Treadway Elementary School (#0241)</u></b> (Continued)	
101 Basic K-3	.0500
130 ESOL	(.0500)
	<u>.0000</u>
	<u>.4266</u>
<b><u>Minneola Elementary School (#0261)</u></b>	
65. [Ref. 26101] <u>One student* in the February survey was reported incorrectly in program no. 101 (Basic K-3); however, the student was enrolled in the Gifted Exceptional education program and should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:</u>	
<i>*See also finding no. 4 above (Ref. 4103).</i>	
101 Basic K-3	(.3998)
111 Grades K-3 with ESE Services	<u>.3998</u>
	.0000
66. [Ref. 26102] <u>We noted the following exceptions involving two Limited English Proficient (LEP) students in the October and February surveys:</u>	
a. <u>The file for one student did not contain documentation that the student's parents had been notified of their child's placement in the English for Speakers of Other Languages (ESOL) program or an LEP Student Plan that was valid for the October survey.</u>	
b. <u>The parental notice and LEP Student Plan for one student were not completed until January 13, 2004, after the October survey had ended.</u>	
<u>We made the following adjustments:</u>	
101 Basic K-3	.5000
102 Basic 4-8	.5000
130 ESOL	<u>(1.0000)</u>
	.0000

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



**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Minneola Elementary School (#0261)** (Continued)

67. [Ref. 26103] One student in the October survey was incorrectly reported in the English for Speakers of Other Languages (ESOL) program in the October survey. The student was dismissed from ESOL prior to the survey. We made the following audit adjustments:

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

68. [Ref. 26104] One Basic student was reported incorrectly in program no. 255 (ESE Support Level 5) in the October and February surveys for instruction in the Hospital and Homebound program. The student had been dismissed from that program prior to the October survey and should have been reported in the program no. 102 (Basic 4-8). We made the following audit adjustments:

102 Basic 4-8	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
		<u>.0000</u>

**Astatula Elementary School (#0271)**

69. [Ref. 27101] The LEP Student Plans for ten Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were not reviewed and updated for the 2003-2004 school year. We also noted that two of the students were classified as Fluent English Speaking and had scored above the ESOL-benchmark in reading and language on a standardized English language proficiency test. Additionally, we noted that one student's file did not contain a parent notification letter. We made the following audit adjustments:

101 Basic K-3	8.4866	
102 Basic 4-8	.9428	
130 ESOL	<u>(9.4294)</u>	.0000

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Astatula Elementary School (#0271)** (Continued)

70. [Ref. 27102] We noted the following exceptions involving two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys: (a) the file for one of the students did not contain an LEP Student Plan or documentation that the student’s parents had been notified of their child’s ESOL-placement; and (b) the file for the other student was missing and could not be located. Consequently, the students’ reporting in ESOL was not adequately supported. We made the following audit adjustments:

101 Basic K-3	1.8856	
130 ESOL	<u>(1.8856)</u>	.0000

71. [Ref. 27103] The course schedule for one student in the February survey was incorrectly reported. The student was enrolled in the District’s Hospital and Homebound program and in on-campus instruction at Astatula Elementary School, but her course schedule was reported entirely in program no. 255 (ESE Support Level 5). The student should have been reported in program no. 101 (Basic K-3) for her on-campus instructional time. We made the following audit adjustments:

101 Basic K-3	.4866	
255 ESE Support Level 5	<u>(.4866)</u>	.0000

72. [Ref. 27171/72/73/74/75] Five teachers taught Primary Language Arts to classes which included 13 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. 27171</u>		
101 Basic K-3	.7661	
130 ESOL	<u>(.7661)</u>	.0000

*Audit adjustments continue on next page.*

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Astatula Elementary School (#0271)</u></b> (Continued)		
Ref. 27172		
101 Basic K-3	.0887	
130 ESOL	(.0887)	.0000
Ref. 27173		
101 Basic K-3	1.3305	
130 ESOL	(1.3305)	.0000
Ref. 27174		
101 Basic K-3	2.2249	
130 ESOL	(2.2249)	.0000
Ref. 27175		
101 Basic K-3	.5887	
130 ESOL	(.5887)	.0000
		<u>.0000</u>

**Lost Lake Elementary School (#0281)**

73. [Ref. 28101] The Limited English Proficient (LEP) Student Plan for one student in the English for Speakers of Other Languages (ESOL) program in the October survey was not prepared until October 28, 2003, after the October survey. We made the following audit adjustments:

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

74. [Ref. 28102] One Limited English Proficient (LEP) student was reported incorrectly in program no. 102 (Basic 4-8) in the October survey. The student's LEP status and ESOL-eligibility were established prior to the October survey; thus, the student should have been reported in program no. 130 (ESOL) in that survey. We made the following audit adjustments:

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

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Lost Lake Elementary School (#0281)** (Continued)

75. [Ref. 28104] 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	.2141	
130 ESOL	(.2141)	.0000

76. [Ref. 28105] The file for one student in the October survey did not contain documentation justifying the student's placement in the English for Speakers of Other Languages (ESOL) program. The student had been determined to be a Fluent English Speaking (FES) and the Limited English Proficient (LEP) Committee which met on October 6, 2003, just prior to the beginning of October survey, had recommended that the student be dismissed from the program at that time. We made the following audit adjustments:

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

77. [Ref. 28106] The file for one Limited English Proficient (LEP) student in the February survey did not contain documentation that the student's parents had been notified in writing of their child's placement in the English for Speakers of Other Languages (ESOL) program. We made the following adjustments:

102 Basic 4-8	.4092	
130 ESOL	(.4092)	.0000

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Lost Lake Elementary School (#0281)** (Continued)

78. [Ref. 28171/72/73] Three teachers taught Primary Language Arts to classes which included six 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. 28171</u>		
101 Basic K-3	.0348	
130 ESOL	<u>(.0348)</u>	.0000
<u>Ref. 28172</u>		
101 Basic K-3	1.1861	
130 ESOL	<u>(1.1861)</u>	.0000
<u>Ref. 28173</u>		
101 Basic K-3	.7134	
130 ESOL	<u>(.7134)</u>	.0000
		<u>.0000</u>

**Windy Hill Middle School (#0481)**

79. [Ref. 48101] The files for two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	.8892	
130 ESOL	<u>(.8892)</u>	.0000

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Windy Hill Middle School (#0481) (Continued)**

80. [Ref. 48102] The file for one 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 had been determined to be a Fluent English Speaking (FES) and there were no assessments in the file regarding his reading and language skills. We made the following audit adjustments:

102 Basic 4-8	.2701	
130 ESOL	<u>(.2701)</u>	.0000

81. [Ref. 48103] We noted the following exceptions involving two students in the English for Speakers of Other Languages (ESOL) program: (a) one student in the October and February surveys had been dismissed from ESOL prior to the February survey; and (b) the file for one student in the February survey did not contain a *Limited English Proficient (LEP) Student Plan* or documentation that the student’s parents had been notified of their child’s ESOL-placement. We made the following audit adjustments:

102 Basic 4-8	1.3026	
130 ESOL	<u>(1.3026)</u>	.0000

82. [Ref. 48104] The reported number of Class Minutes, Weekly (CMW) for one student in the Hospital and Homebound program in the February survey was understated. The homebound instructor’s log indicated that the student was provided four hours of instruction during survey week, or .0800 FTE. However, the student was reported for only 121 minutes, or .0404 FTE. We made the following audit adjustment:

255 ESE Support Level 5	<u>.0396</u>	.0396
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Windy Hill Middle School (#0481) (Continued)**

83. [Ref. 48171/73] Two teachers taught Language Arts to classes which included seven Limited English Proficient (LEP) students during the school term covered by the February survey. 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. 48171</u>		
102 Basic 4-8	.5379	
130 ESOL	<u>(.5379)</u>	.0000
<u>Ref. 48173</u>		
102 Basic 4-8	.0807	
130 ESOL	<u>(.0807)</u>	.0000

84. [Ref. 48172] 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 Math and Business Education, but taught courses that required certification in Exceptional Student Education. We also noted that the parents of the students who were 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	11.9822	
112 Grades 4-8 with ESE Services	<u>(11.9822)</u>	.0000
		<u>.0396</u>

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Lake Hills School (#0533)**

85. [Ref. 53301] The Matrix of Services form for one Exceptional student in program no. 254 (ESE Support Level 4) in the October survey did not include three points for a Special Considerations classification for which the student was eligible. We made the following audit adjustments:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

86. [Ref. 53302] Two 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:

111 Grades K-3 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**Lifestream Academy (Altoona) (#0536)**

87. [Ref. 53672] A certified teacher was hired as a long-term substitute and taught 11 courses during the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by Florida Statutes or State Board of Education Administrative Rules, and since Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified personnel, but does not address the area of substitute teaching, we made no audit adjustments.

.0000

88. [Ref. 53601] Eight 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:

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



**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Lifestream Academy (Altoona) (#0536)</u></b> (Continued)	
112 Grades 4-8 with ESE Services	2.0000
254 ESE Support Level 4	1.5000
255 ESE Support Level 5	<u>(3.5000)</u>
	.0000
89. [Ref. 53602] <u>The files for 12 Exceptional students in the October and February surveys did not contain <i>Matrix of Services</i> forms which were valid for the surveys concerned. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	3.0000
113 Grades 9-12 with ESE Services	3.5000
254 ESE Support Level 4	(6.0000)
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
90. [Ref. 53671] <u>One teacher of 11 courses during the school term covered by the October survey did not hold a Florida teaching certificate and was not otherwise documented as a qualified teacher. We made the following audit adjustments:</u>	
102 Basic 4-8	1.5000
103 Basic 9-12	2.0000
112 Grades 4-8 with ESE Services	(.5000)
113 Grades 9-12 with ESE Services	(.5000)
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000
	<u>.0000</u>

**Mascotte Elementary School (#0541)**

91. [Ref. 54101] The files for 18 Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain *LEP Student Plans* that were valid for those surveys. We also noted that 6 of the 18 students tested as Fluent English Speaking (FES) and 2 of these 6 had reading scores on the Florida Comprehensive Assessment Test (FCAT) above the ESOL-benchmark. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Mascotte Elementary School (#0541)</u></b> (Continued)		
101 Basic K-3	11.2637	
102 Basic 4-8	1.3653	
130 ESOL	<u>(12.6290)</u>	.0000
<p>92. [Ref. 54102] <u>The file for one student in the October and February surveys did not contain adequate documentation justifying the student’s placement in the English for Speakers of Other Languages (ESOL) program. The student had been determined to be Fluent English Speaking (FES) and had scored above the ESOL-benchmark on the reading portion of the Florida Comprehensive Assessment Test (FCAT). We made the following audit adjustments:</u></p>		
102 Basic 4-8	.9507	
130 ESOL	<u>(.9507)</u>	.0000
<p>93. [Ref. 54171/72/73/74/75/76/77/78] <u>The out-of-field status of eight Primary Language Arts teachers regarding Limited English Proficient (LEP) students was not adequately communicated to the affected parents. These teachers taught 32 LEP students during the school terms covered by the October and February surveys. The notifying newsletter that was sent to the students’ parents did not specifically identify teachers who were out-of-field. We also noted that the newsletter was not sent until January 7, 2004, after the October survey had ended. Additionally, we noted that one of the eight teachers had not earned any of the required in-service points in English of Speakers of Other Languages (ESOL) strategies, pursuant to the teacher’s in-service training timeline. We made the following audit adjustments:</u></p>		
<u>Ref. 54171</u>		
101 Basic K-3	1.7072	
130 ESOL	<u>(1.7072)</u>	.0000
<u>Ref. 54172</u>		
101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Mascotte Elementary School (#0541)</u></b> (Continued)		
<u>Ref. 54173</u>		
101 Basic K-3	3.6832	
130 ESOL	<u>(3.6832)</u>	.0000
<u>Ref. 54174</u>		
101 Basic K-3	4.6956	
130 ESOL	<u>(4.6956)</u>	.0000
<u>Ref. 54175</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 54176</u>		
101 Basic K-3	1.3536	
130 ESOL	<u>(1.3536)</u>	.0000
<u>Ref. 54177</u>		
102 Basic 4-8	1.1768	
130 ESOL	<u>(1.1768)</u>	.0000
<u>Ref. 54178</u>		
101 Basic K-3	3.3540	
130 ESOL	<u>(3.3540)</u>	<u>.0000</u>
		<u>.0000</u>

**South Lake High School (#0701)**

94. [Ref. 70101] Two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the February survey were beyond the maximum six-year period allowed for funding in ESOL. We made the following audit adjustments:

103 Basic 9-12	.4350	
130 ESOL	<u>(.4350)</u>	.0000

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**South Lake High School (#0701)** (Continued)

95. [Ref. 70102] Two students in the February survey were incorrectly reported in the English for Speakers of Other Languages (ESOL) program. The students had been dismissed from that program prior to the survey. We made the following audit adjustments:

103 Basic 9-12	.2175	
130 ESOL	(.2175)	.0000

96. [Ref. 70103] One student in the February survey was incorrectly reported in the English for Speakers of Other Languages (ESOL) program. There was no evidence that the student had been assessed as Limited English Proficient (LEP) and determined eligible for placement in ESOL. We made the following audit adjustments:

103 Basic 9-12	.1450	
130 ESOL	(.1450)	.0000

97. [Ref. 70104] Two students in regular Basic education courses in the October and February surveys were incorrectly reported in Exceptional education programs. One student was reported in program no. 113 (Grades 9-12 with ESE Services) for Speech and Language Therapy, and one was reported in program no. 255 (ESE Support Level 5) for Hospital and Homebound instruction; however, both students had been dismissed from their respective Exceptional programs during the prior school year and should have been reported in Basic education. We made the following audit adjustments:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(1.0000)	
255 ESE Support Level 5	(1.0000)	.0000

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b>South Lake High School (#0701) (Continued)</b>		
98. [Ref. 70105] <u>One student in the February survey was not reported in accordance with her <i>Matrix of Services</i> form. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
99. [Ref. 70106/08] <u>The reported course schedules for 11 students in the October and February surveys were funded using an incorrect priority. The students' off-site, on-the-job-training (OJT) courses were funded prior to the students' on-site school instruction. We also noted that the timecard for one of the 11 students in the October survey indicated that the student did not work during that survey week. We made the following audit adjustments:</u>		
<u>Ref. 70106</u>		
103 Basic 9-12	1.2000	
300 Vocational 9-12	(1.2000)	.0000
<u>Ref. 70108</u>		
300 Vocational 9-12	(.0650)	(.0650)
100. [Ref. 70171] <u>One teacher was not properly certified and was not approved by the School Board to teach Math out-of-field during the school term covered by the February survey. The teacher held certification in Elementary Education, but taught a course that required certification in Math. We noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status for Math. Additionally, we noted that, although the teacher had been approved by the School Board to teach Language Arts out-of-field to Limited English Proficient (LEP) students, the parents of the one LEP student taught by this teacher were not notified of the teacher's out-of-field status for Language Arts or Math. We made the following audit adjustments:</u>		

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**South Lake High School (#0701)** (Continued)

103 Basic 9-12	.3450	
113 Grades 9-12 with ESE Services	(.2000)	
130 ESOL	(.1450)	.0000

101. [Ref. 70172] One out-of-field teacher had been appropriately approved by the School Board to teach Math to Exceptional students during the school terms covered by the October and February surveys; however, the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. We noted that the appropriate Exceptional coverage was added to the teaching certificate on April 7, 2004, after the February survey had ended. We made the following audit adjustments:

103 Basic 9-12	9.1900	
113 Grades 9-12 with ESE Services	(9.1900)	.0000

102. [Ref. 70173] One teacher had been appropriately approved by the School Board in a prior year to teach Exceptional students out-of-field and did so during the 2003-04 school terms covered by the October and February surveys; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We noted that the appropriate Exceptional coverage was added to the teaching certificate on March 10, 2004, after the February survey had ended. We made the following audit adjustments:

103 Basic 9-12	10.9125	
113 Grades 9-12 with ESE Services	(10.9125)	.0000
		(.0650)

**East Ridge High School (#0801)**

103. [Ref. 80101] Three students in the October survey were absent during the entire survey period and should not have been reported with that survey's results. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>East Ridge High School (#0801) (Continued)</b>	
103 Basic 9-12	(.8550)
113 Grades 9-12 with ESE Services	(.5000)
300 Vocational 9-12	( <u>.1450</u> )
	(1.5000)

104. [Ref. 80102/03/04] The reported course schedules for 16 students in the October and February surveys were funded using an incorrect priority. The students' off-site, on-the-job-training (OJT) courses were funded prior to the students' on-site school instruction (Ref. 80102). We also noted the following exceptions involving 7 of these 16 students:

- a. The reported course schedules for two students listed an incorrect number of Class Minutes, Weekly (CMW) for one of their nine-week courses, resulting in an .0100 understatement of their reported FTE. (Ref. 80102)
- b. The timecards for four students were missing and could not be located. (Ref. 80103)
- c. The reported course schedule for one dual-enrolled student listed course no. 8900410 (Public Service Education-OJT) in program no. 300 (Vocational 9-12) for approximately 6.875 hours or .1375 FTE; however, the actual course should have been community college course no. EMS 119 (Fundamentals of Emergency Medical Technology) and been reported in program no. 103 (Basic 9-12). (Ref. 80104)

We made the following audit adjustments:

<u>Ref. 80102</u>		
103 Basic 9-12	1.7575	
300 Vocational 9-12	( <u>1.7375</u> )	.0200
<u>Ref. 80103</u>		
300 Vocational 9-12	( <u>.2600</u> )	(.2600)

*Audit adjustments continue on next page.*

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>East Ridge High School (#0801)</u></b> (Continued)			
<u>Ref. 80104</u>			
103 Basic 9-12	.1375		
300 Vocational 9-12	<u>(.1375)</u>		.0000
105. [Ref. 80105] <u>One student in the February survey was incorrectly reported in the English for Speakers of Other Languages (ESOL) program. There was no evidence that the student had not been assessed as Limited English Proficient (LEP) and determined eligible for ESOL-placement. We made the following audit adjustments:</u>			
103 Basic 9-12	.1450		
130 ESOL	<u>(.1450)</u>		.0000
106. [Ref. 80106] <u>We noted the following exceptions involving six Limited English Proficient (LEP) students in the October and February surveys:</u>			
a. <u>The files for five students did not contain documentation that the students' parents had been notified of their children's placement in the English for Speakers of Other Languages (ESOL) program. The files for two of these students did not contain evidence of the students' English language assessments, the files for two others did not contain LEP Student Plans that were valid for the October and February surveys, and the remaining student was beyond the maximum six-year period allowable for funding in ESOL.</u>			
b. <u>The file for one student did not contain a LEP Student Plan that was valid for the survey periods concerned.</u>			
<u>We made the following audit adjustments:</u>			
103 Basic 9-12	1.3050		
130 ESOL	<u>(1.3050)</u>		.0000

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



**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**East Ridge High School (#0801)** (Continued)

107. [Ref. 80107] The reported course schedule for one Limited English Proficient (LEP) student in the October survey was funded using an incorrect priority. The student's Basic courses were funded before his English for Speakers of Other Languages (ESOL) courses. We made the following audit adjustments:

103 Basic 9-12	(.0800)	
130 ESOL	<u>.0800</u>	.0000

108. [Ref. 80108] One Exceptional student was incorrectly reported in program no. 254 (ESE Support Level 4) in the February survey. The student had transferred from another school where he was provided more intensive Exceptional services than were available at East Ridge High School, but a new Matrix of Services form was not prepared to reflect these available services. We made the following audit adjustments:

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

109. [Ref. 80109] One student in the October survey and one student in the February survey were incorrectly reported in program no. 255 (ESE Support Level 5) for Hospital and Homebound instruction. The students had been dismissed from Hospital and Homebound prior to the surveys concerned. We noted that one of the students was reported for only .2900 FTE; however, the student was a full-time student and should have been reported for .5000 FTE. We made the following audit adjustments:

103 Basic 9-12	1.0000	
255 ESE Support Level 5	<u>(.7900)</u>	.2100

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**East Ridge High School (#0801)** (Continued)

110. [Ref. 80110] The course schedules for two students in the February survey were incorrectly reported. The students were enrolled in the District’s Hospital and Homebound program and in on-campus instruction at East Ridge High School, but their course schedules were reported entirely in program no. 255 (ESE Support Level 5). One of the students should have been reported in program no. 113 (Grades 9-12 with ESE Services) for her on-campus instructional time. The other student should have been reported in program no. 103 (Basic 9-12) and program no. 300 (Vocational 9-12) for his on-campus instructional time. We made the following audit adjustments:

103 Basic 9-12	.1450	
113 Grades 9-12 with ESE Services	.2900	
255 ESE Support Level 5	(.5800)	
300 Vocational 9-12	<u>.1450</u>	.0000

111. [Ref. 80172/75] 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. One teacher held certification in English, but taught courses that required certification in Agriculture and the other teacher held certification in Math and Business Education, but taught a course that required certification in Exceptional Student Education. We also noted that the parents of the students who were taught by these two teachers were not notified of the teachers’ out-of-field status.

We made the following audit adjustments:

<u>Ref. 80172</u>		
103 Basic 9-12	23.3450	
113 Grades 9-12 with ESE Services	(3.1900)	
300 Vocational 9-12	<u>(20.1550)</u>	.0000

<u>Ref. 80175</u>		
103 Basic 9-12	.1450	
113 Grades 9-12 with ESE Services	<u>(.1450)</u>	.0000

(1.5300)

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Lifestream Academy (Leesburg) (#9010)**

112. [Ref. 901001] One Exceptional student in the February survey was absent during the entire survey period and should not have been reported with that survey's results. We made the following audit adjustment:

254 ESE Support Level 4	(.0500)	(.0500)
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113. [Ref. 901002] Seven students in the October and February surveys were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	(3.5000)	.0000

114. [Ref. 901003] The files for six students in the October and February surveys did not contain a *Matrix of Services* form that was valid for those surveys. We made the following audit adjustments:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	(1.0000)	.0000

115. [Ref. 901071/72] Two teachers of 32 courses during the school terms covered by the October and February surveys did not hold a Florida teaching certificate and were not otherwise documented as qualified teachers. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<b><u>Findings</u></b>	<b>Net Audit Adjustment (Unweighted FTE)</b>
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**Lifestream Academy (Leesburg) (#9010)** (Continued)

<u>Ref. 901071</u>		
102 Basic 4-8	5.5000	
103 Basic 9-12	.5000	
254 ESE Support Level 4	(3.5000)	
255 ESE Support Level 5	<u>(2.5000)</u>	.0000
 <u>Ref. 901072</u>		
101 Basic K-3	2.0000	
102 Basic 4-8	5.0000	
254 ESE Support Level 4	(4.5000)	
255 ESE Support Level 5	<u>(2.5000)</u>	.0000

116. [Ref. 901073] 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 Physical Education, but taught courses that required certification in Exceptional Student Education. We also noted that the parents of the students who were taught by the out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	2.5000	
254 ESE Support Level 4	<u>(2.5000)</u>	.0000
		<u>(.0500)</u>

**National Deaf Academy Charter School (#9023)**

117. [Ref. 902371] Three Academy teachers provided Therapeutic Instructional Support to students during the school terms covered by the October and February surveys, but did not possess either a Florida teaching certificate or a valid therapy license. Management advised us that these individuals were supervised by a licensed mental health therapist; however, they were reported as the teachers of record for the students to whom therapy was provided. Accordingly, they were required to meet the certification requirements specified in the Course Code Directory. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>National Deaf Academy Charter School (#9023)</u></b> (Continued)	
101 Basic K-3	.5000
102 Basic 4-8	.1000
103 Basic 9-12	.2001
254 ESE Support Level 4	(.2001)
255 ESE Support Level 5	(.6000)
	.0000

118. [Ref. 902372] 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 Hearing Impaired and Health. We also noted that the parents of the students who were taught by this teacher were not notified of the teacher's out-of-field status. Management advised us that the teacher was considered to be a qualified teacher because she was fluent in American Sign Language and had 9.5 years experience teaching deaf adult students; however, as noted above, the teacher did not meet certification requirements and did not have School Board approval to teach out-of-field. We made the following audit adjustments:

103 Basic 9-12	4.8000	
254 ESE Support Level 4	(.8000)	
255 ESE Support Level 5	(4.0000)	
		.0000

119. [Ref. 902373] One teacher of three Physical Education courses during the school terms covered by the October and February surveys did not hold a Florida teaching certificate and there was no evidence that the teacher had been hired under the provisions of State Board of Education Rule 6A-1.0502, Florida Administrative Code, which governs the employment of noncertificated instructional personnel. Management advised us that this teacher was considered to be a qualified teacher because she was fluent in American Sign Language and was a Certified Therapeutic Recreation Specialist from the National Council for Therapeutic Recreation.

*Finding continues on next page.*

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

**SCHEDULE D (Continued)**

Lake 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, 2004

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**National Deaf Academy Charter School (#9023)** (Continued)

However, according to the Course Code Directory, the Physical Education courses taught by this teacher require certification in Physical Education. Additionally, we were unable to determine the applicability of the teacher’s certification as a therapeutic recreation specialist to the requirements specified in the Course Code Directory. We made the following audit adjustments:

101 Basic K-3	.5250	
102 Basic 4-8	2.4000	
103 Basic 9-12	5.8001	
254 ESE Support Level 4	(1.2001)	
255 ESE Support Level 5	<u>(7.5250)</u>	.0000

120. [Ref. 902374] One teacher of eight Exceptional courses during the school terms covered by the October and February surveys did not hold a Florida teaching certificate and there was no evidence that the teacher had been hired under the provisions of State Board of Education Rule 6A-1.0502, Florida Administrative Code, which governs the employment of noncertificated instructional personnel. Management advised us that the teacher had submitted her certification application to the Department of Education, but was subsequently advised by DOE that it did not have a record of that application. Management also advised us that the teacher was considered qualified because she had 22-years experience teaching deaf students, was fluent in American Sign Language, and held a Deaf Education Certificate from the States of Maryland and Washington. However, we were unable to determine the applicability of the teacher’s Deaf Education Certificate to the requirements specified in the Course Code Directory. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Lake 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, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>National Deaf Academy Charter School (#9023) (Continued)</u>	
101 Basic K-3	.9000
102 Basic 4-8	3.1000
103 Basic 9-12	1.8000
255 ESE Support Level 5	<u>(5.8000)</u>
	<u>.0000</u>
	<u>(5.6042)</u>

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

SCHEDULE E

Lake 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, 2004

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in membership and attendance during survey are reported for FEFP-funding; (2) appropriate documentation is maintained to support the reporting of all students, particularly those in the English for Speakers of Other Languages (ESOL) program, Exceptional education, and on-the-job-training (OJT); (3) Exceptional students are reported as authorized by their *Individual Education Plans* (IEPs) and *Matrix of Services* forms; (4) only those courses that are eligible for ESOL funding are reported in that program; (5) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (6) the parents of the students taught by out-of-field teachers are notified of those out-of-field appointments prior to the teachers' classes being reported for FEFP funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- 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 2003-2004

Attendance

- Section 1003.23, F.S. ....Attendance Records and Reports
- Rules 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 2003-2004
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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



**SCHEDULE E**

Lake 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, 2004

**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 On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. .... Definitions of Terms in Vocational Education Program
- FTE General Instructions 2003-2004

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

SCHEDULE E

Lake 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, 2004

**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**

Lake 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, 2004

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 85 of this report.*

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

Lake County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2004

**NOTE A - SUMMARY**

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

**1. Lake County District School Board**

The Lake County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lake 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 Lake County. For the fiscal year ended June 30, 2004, the District operated 51 schools, reported 33,552.4020 unweighted full-time equivalent (FTE) students, and received approximately \$87.5 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.

Lake County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2004

**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 2003-2004 school year were conducted during and for the following weeks: survey one was performed for July 14-18, 2003; survey two was performed for October 13-17, 2003; survey three was performed for February 2-6, 2004; and survey four was performed for June 14-18, 2004.

Lake County District School Board  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2004

**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 (9-12).

**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, 2004. 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:

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2004

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
1. Clermont Elementary School	2 through 5
2. Eustis Heights Elementary School	6 through 14
3. Eustis High School	15 through 23
4. Seminole Springs Elementary School	24 through 26
5. Round Lake Elementary School	27 through 31
6. Leesburg High School	32 through 39
7. Mt. Dora High School	40 through 48
8. Tavares High School	49 through 56
9. Tavares Middle School	57 through 59
10. Treadway Elementary School	60 through 64
11. Minneola Elementary School	65 through 68
12. Astatula Elementary School	69 through 72
13. Lost Lake Elementary School	73 through 78
14. Windy Hill Middle School	79 through 84
15. Lake Hills School	85 and 86
16. Lifestream Academy (Altoona)	87 through 90
17. Mascotte Elementary School	91 through 93
18. Umatilla Elementary School	NA
19. South Lake High School	94 through 102
20. East Ridge High School	103 through 111
21. Lifestream Academy (Leesburg)	112 through 116
22. National Deaf Academy Charter School	117 through 120



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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 LAKE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated September 1, 2004, that the Lake 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, 2004. 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 applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned 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 instances of material noncompliance with the District's reported student ridership data. Our general tests disclosed that the District's reported number of students transported was overstated by 1,744 students due to various exceptions involving data compilation and ridership documentation. Our detailed tests disclosed that 115 of the 675 students in our student sample, and an additional 168 non-sample



students, had exceptions involving their reported ridership category or their eligibility for transportation funding. We noted that 68 of our 115 cited sample students and 1 of the 168 cited non-sample students were eligible for other ridership categories. The net impact of our general and detailed tests was a negative 1,958 students.


In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Lake 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, 2004.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those 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 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.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls over the classification and reporting of transported students. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 Lake 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  
May 16, 2005

SCHEDULE A

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	514	100.00%	40,013	100.00%
Sample <sup>2</sup>	133	25.88%	675	1.69%
General Tests				
Students w/ Exceptions <sup>3</sup>	-	-	-	-
Net Audit Adjustments	-	-	(1,744)	4.36%
Detailed Tests				
Sample Students w/ Exceptions	-	-	115	(17.04%)
Non-sample Students w/ Exceptions	-	-	168	NA
Net Audit Adjustments				
Sampled Students	-	-	(47)	NA
Non-Sampled Students	-	-	(167)	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, 2004. The District reported 40,013 students in the following ridership categories: 1,251 in IDEA (K-12), Weighted; 1,924 in IDEA (K-12), Unweighted; 215 in IDEA (PK), Weighted; 63 in PK Other; 79 in Teenage Parents and Infants; 36,481 in Two Miles or More. The District also reported operating a total of 514 vehicles (511 buses and 3 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**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Overview**

The management of the Lake 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, except for instances of material noncompliance involving the classification and reporting of transported students, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 81.

**Students  
 Transported  
 Net Audit  
Adjustment**

**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, 2004, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 through 4. 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. 5, 6, and 7.*

**General Tests**

1. [Ref. 51] Our examination procedures disclosed that the number of days-in-term for the school terms covered by the July and June surveys was incorrectly reported for 139 and 176 students, respectively. Nine days were reported for the July survey; however, the supporting student enrollment records indicated that there were 10 days. Twelve days were reported for the June survey, however, we determined that there was a 15-day term for those students who attended the Clermont Elementary School's extended school year program and those students who attended the FCAT Summer Reading Camp. We made the following audit adjustments:

**July 2003 Survey**

9 Days-in-Term

IDEA (K-12), Weighted	(128)
IDEA (PK), Weighted	(11)

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

**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

10 Days-in-Term

IDEA (K-12), Weighted	128	
IDEA (PK), Weighted	11	

**June 2004 Survey**

12 Days-in-Term

IDEA (K-12), Weighted	(12)	
Two Miles or More	(164)	

15 Days-in-Term

IDEA (K-12), Weighted	12	
Two Miles or More	<u>164</u>	0

2. [Ref. 52] Our reconciliation of the District's reported ridership data for the October and February surveys to the supporting bus drivers' reports disclosed various math, posting, and ridership count errors involving 43 buses (37 buses in the October survey and 6 buses in the February survey) and six ridership categories. In particular, we noted that 390 Exceptional students were included in transportation counts twice, once in Two Miles or More and once in IDEA K-12 Unweighted. The net impact of the errors disclosed by our examination procedures was a negative 1,153 students. We made the following audit adjustments:

**October 2003 Survey**

90 Days-in-Term

IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	(285)	
IDEA (PK), Weighted	(2)	
Teenage Parents and Infants	6	
Two Miles or More	(589)	

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

**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

**February 2004 Survey**

90 Days-in-Term

IDEA (K-12), Unweighted	(131)	
Teenage Parents and Infants	(5)	
Two Miles or More	(145)	(1,153)

3. [Ref. 56] Our general tests disclosed the following exceptions regarding the District’s reported ridership for the October and February surveys:

- a. Fifty-nine students (5 in the October survey and 54 in the February survey) were not eligible for FEFP transportation funding because they were enrolled in non-FEFP eligible programs (58 were in a School Readiness program and 1 was in a non-instructional Title 1 Migrant program). We noted that the 5 students in the October survey were listed in PK Other on the supporting bus driver’s report, but were reported in IDEA (K-12), Unweighted. Of the 54 students in the February survey, 4 were reported in Two Miles or More; 2 in IDEA (PK), Weighted; and 48 in PK Other.
- b. Ten students were incorrectly omitted from the District’s reported ridership for the October survey. Four of the students should have been reported in PK Other, four in IDEA (PK), Weighted, and two in Two Miles or More.
- c. Seven students were reported incorrectly in PK Other in the February survey. Six of the students were eligible to be reported in other ridership categories, as follows: four in IDEA (PK), Weighted and two in Two Miles or More.

We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

**October 2003 Survey**

<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted	(5)
IDEA (PK), Weighted	4
PK Other	4
Two Miles or More	2

**February 2004 Survey**

<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	2	
PK Other	(55)	
Two Miles or More	(2)	(50)

4. [Ref. 57] Four bus drivers' reports (one for the October survey and three for the February survey) were missing and could not be located to support the reported ridership of 358 students. Additionally, 22 bus drivers' reports for the Umatilla area for the February survey could not initially be located by management to support the reported ridership of 1,577 students; however, management was subsequently able to locate these 22 bus drivers' reports. Our examination of these 22 reports disclosed exceptions involving the transportation reporting of 183 students, as follows: (a) 12 of the 22 reports had count errors which overstated ridership by 124 students; and (b) 59 of the 60 students who were reported in IDEA (K-12), Unweighted were also reported in Two Miles or More and, thus, were counted twice. We made the following audit adjustments to disallow the reporting of the 358 students whose bus drivers' reports were missing and correct the reporting of the 183 students who were reported incorrectly for the Umatilla area:

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

**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	<u>Students Transported</u>	<u>Audit Adjustment</u>
<b><u>General Tests</u></b> (Continued)		
<b><u>October 2003 Survey</u></b>		
<u>90 Days-in-Term</u> Two Miles or More	(60)	
<b><u>February 2004 Survey</u></b>		
<u>90 Days-in-Term</u> IDEA (K-12), Unweighted	(78)	
Two Miles or More	<u>(403)</u>	<u>(541)</u>
<b>Net Audit Adjustments from General Tests</b>		<u>(1,744)</u>

**Detailed Tests**

5. [Ref. 53] One hundred and ninety-four students were reported in Two Miles or More (79 in the October survey, 111 in the February survey, and 4 in the June survey), but lived less than two miles from school and were not eligible to be reported in that category. Twenty-seven of the students were in our sample (11 in the October survey, 12 in the February survey, and 4 in the June survey) and 167 were not (68 in the October survey and 99 in the February survey). We noted that one non-sample student in the October survey was an IDEA student and should have been reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

**October 2003 Survey**

<u>90 Days-in-Term</u> Two Miles or More	(11)	
<u>90 Days-in-Term</u> IDEA (K-12), Unweighted	1 (Non-Sample)	
Two Miles or More	(68) (Non-Sample)	

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

**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

**February 2004 Survey**

90 Days-in-Term  
 Two Miles or More (12)

90 Days-in-Term  
 Two Miles or More (99) (Non-Sample)

**June 2004 Survey**

15 Days-in-Term  
 Two Miles or More (4) (193)

6. [Ref. 54] We noted the following exceptions involving 21 students (20 of whom were in our sample):

- a. Five students (one in IDEA (K-12), Weighted in the July survey and three in Two Miles or More and one in Teenage Parents and Infants in the October survey) had withdrawn from school prior to the survey concerned.
- b. Four students (two in IDEA (K-12), Weighted in the July survey, one in Two Miles or More in the October survey, and one in Two Miles or More in the June survey) were not enrolled in school during those surveys.
- c. One student in Two Miles or More in the June survey was absent during that entire survey period.
- d. The names of one student in Teenage Parents and Infants and one non-sample student in Two Miles or More in the October survey were not listed in the District’s student enrollment records and we could not otherwise determine that these students were enrolled in school and eligible to be reported.

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



**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

- e. One student in IDEA (K-12), Weighted in the October survey had transferred to another school during that survey week and was incorrectly reported on both his originally assigned bus and his newly assigned bus.
- f. Eight students in the February survey (seven in Two Miles or More and one in IDEA (K-12), Weighted) were enrolled in different schools than those their assigned buses traveled to; consequently, the propriety of the students' reporting was not adequately supported.

We made the following audit adjustments:

**July 2003 Survey**

10 Days-in-Term  
 IDEA (K-12), Weighted (3)

**October 2003 Survey**

90 Days-in-Term  
 IDEA (K-12), Weighted (1)  
 Teenage Parents and Infants (2)  
 Two Miles or More (4)

90 Days-in-Term  
 Two Miles or More (1) (Non-Sample)

**February 2004 Survey**

90 Days-in-Term  
 IDEA (K-12), Weighted (1)  
 Two Miles or More (7)

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

**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**Detailed Tests** (Continued)

**June 2004 Survey**

<u>15 Days-in-Term</u>		
Two Miles or More	(2)	(21)

7. [Ref. 55] The Individual Education Plans (IEPs) for 68 students in IDEA weighted ridership categories (5 in the July survey, 24 in the October survey, 31 in the February survey, and 8 in the June survey) did not indicate or did not adequately document that the students met one or more of the five criteria necessary for IDEA weighted classification. However, the students were eligible to be reported in other ridership categories as follows: 41 students were eligible for Two Miles or More; 24 were eligible for PK Other; and 3 students were eligible for IDEA (K-12), Unweighted. We made the following adjustments:

**July 2003 Survey**

<u>10 Days-in-Term</u>		
IDEA (K-12), Weighted	(5)	
Two Miles or More	5	

**October 2003 Survey**

<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(17)	
IDEA (K-12), Unweighted	3	
IDEA (PK), Weighted	(7)	
PK Other	7	
Two Miles or More	14	

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

**SCHEDULE B (Continued)**

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	<u>Students Transported</u>	<u>Audit Adjustment</u>
<b><u>Detailed Tests</u></b> (Continued)		
<b><u>February 2004 Survey</u></b>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(18)	
IDEA (PK), Weighted	(13)	
PK Other	16	
Two Miles or More	15	
<b><u>June 2004 Survey</u></b>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted	(4)	
Two Miles or More	4	
<u>15 Days-in-Term</u>		
IDEA (K-12), Weighted	(4)	
PK Other	1	
Two Miles or More	<u>3</u>	<u>0</u>
		<u>(214)</u>
<b>Net Audit Adjustments from Detailed Tests</b>		
Total for Sample Students		<u>(47)</u>
Total for Non-Sample Students		<u>(167)</u>

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

SCHEDULE C

Lake County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2004

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of students reported in each ridership category and the number of days-in-term reported for each school session are correct and in agreement with the applicable supporting records; (2) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to those students being reported; (3) only those students who are in attendance and membership during survey are reported with a survey's results; (4) Exceptional students who need special transportation services have those needs clearly specified on their *Individual Education Plans*; (5) only prekindergarten students in Exceptional education are reported for transportation funding; and (6) all bus drivers' reports are retained in readily accessible files.

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.*

**SCHEDULE D**

Lake County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2004

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 85 of this report.*

The accompanying notes are an integral part of this schedule.

Lake County District School Board  
 Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2004

**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 Lake County District School Board**

For the fiscal year ended June 30, 2004, the District received approximately \$8.29 million in State FEFP transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2003	13	139
October 2003	230	19,165
February 2004	234	20,360
June 2004	<u>37</u>	<u>349</u>
Total	<u>514</u>	<u>40,013</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

Lake County District School Board  
Florida Education Finance Program (FEFP)  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2004

**NOTE A - SUMMARY** (Continued)

Chapter 1006, F.S. ....Support for Learning  
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, 2004. 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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*Leading Our Children to Success*

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**Superintendent:**  
 Anna P. Cowin

**School Board Members:**

District 1  
 Larry Metz  
 District 2  
 Scott Strong  
 District 3  
 Becky Elswick  
 District 4  
 Jimmy Conner  
 District 5  
 Kyleen Fischer

June 15, 2005

05-75E-013

Mr. William O. Monroe  
 Auditor General  
 Claude Pepper Building, Room 412C  
 111 West Madison Street  
 Tallahassee, FL 32399-1450  
 Attn: Joe Williams, Section 321

Dear Mr. Monroe:

The preliminary and tentative findings for Lake County Schools have been reviewed. The District concurs with the findings.

Management will exercise more care to ensure that full-time equivalent (FTE) student reporting is complete and accurate. Corrective action will be taken to ensure that: (1) teachers are properly certified or, if out of field, are approved by the School Board to teach out-of-field; (2) teachers complete all in-service training and college education requirements; (3) students are reported in the proper Florida Education Finance Program (FEFP) funding categories and have adequate documentation to support that reporting, particularly with regard to students in the English for Speakers of Other Languages (ESOL) program and Exceptional education; (4) the parents of students taught by out-of-field teachers are notified in writing of those out-of-field appointments prior to those teachers' classes being reported for FEFP funding; (5) only eligible courses are reported in the ESOL program; and (6) only eligible students who were in attendance and membership during a survey are reported for FEFP funding.

Management will also exercise more care in reporting student transportation. Corrective action will be taken to ensure that: (1) the number of students reported in each ridership category and the numbers of days-in-term reported for each school session are correct and in agreement with supporting records; (2) the distance from home to school, for students classified in the Two-Miles or More ridership category, is verified prior to being reported; (3) only Exceptional students who are properly classified and documented as disabled are reported in IDEA-related ridership categories; (4) only eligible transported students who are properly documented are reported with each survey's results; and (5) Exceptional students who received special transportation services have their needs for such services clearly specified on their Individual Education Plans.

Your staff is to be commended for the professional manner in which this audit was conducted. They have been quite helpful in advising our staff in matters that will ensure our compliance with legal requirements and other standards.

Sincerely,

Anna Cowin  
 Superintendent

AC/jd

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*"Equal Opportunity in Education and Employment"*