



AUDITOR GENERAL

WILLIAM O. MONROE, CPA



**ORANGE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION**

For the Fiscal Year Ended June 30, 2005

The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Tim Shea, Chairman 7/1/2004 to 11/22/2004; Karen Ardaman, Vice Chairman 7/1/2004 to 11/22/2004, Chairman 11/22/2004 to 6/30/2005; Jim Martin, Vice Chairman 11/22/2004 to 6/30/2005; Joie Cadle; Judge "Rick" Roach; Kathleen "Kat" Gordon; Anne Geiger; and Ronald Blocker, Superintendent.

This examination was conducted by Richard W. Woods, CPA, Gail S. Collier, CPA, and Bernice Rivas 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 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.

Orange County District School Board
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Orange County District School Board
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2005

IEP – Individual Educational Plan

EP – Gifted Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

CMW – Class Minutes, Weekly

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Act



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT ORANGE COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 9, 2005, that the Orange County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following instances of material noncompliance:

Teachers

Two hundred and seven of the 758 teachers in our sample did not meet applicable State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; the earning of required in-service training points in ESOL strategies; the earning of required college credits in out-of-field subject areas; or the preparation of documentation to identify and support teacher assignments.¹

Students

We noted exceptions involving 536 of the 1,523 students in our ESOL student sample;² 245 of the 1,013 students in our Exceptional student sample for ESE Support Levels 4 and 5;³ and 50 of the 153 OJT students in our Vocational sample.⁴ 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 the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job training (OJT) programs, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2005.

¹For teacher findings, see SCHEDULE D, finding Nos. 5, 10, 13, 17, 22, 25, 29, 30, 39, 40, 45, 46, 56, 57, 58, 64, 65, 66, 72, 78, 83, 91, 96, 102, 106, 107, 119, 120, 136, 137, 138, 139, 145, 149, 150, 151, 158, 159, 168, 169, 180, 190, 191, 192, 193, 198, 205, 206, 207, 208, 209, 218, 219, 236, 237, 247, 248, 249, 250, 251, 262, 263, 264, 266, 267, 283, 284, 285, 289, 299, 300, 301, 302, 308, 309, 310, 312, 321, 322, 329, 330, 331, 343, 344, 360, 361, 362, 363, and 372.

²For ESOL findings, see SCHEDULE D, finding Nos. 2, 18, 26, 32, 33, 34, 35, 41, 47, 48, 49, 50, 51, 59, 60, 61, 62, 63, 67, 68, 69, 73, 74, 79, 80, 81, 82, 84, 85, 86, 92, 93, 94, 97, 99, 103, 109, 112, 113, 114, 121, 122, 123, 124, 125, 126, 127, 128, 140, 141, 146, 147, 152, 153, 154, 155, 156, 160, 161, 162, 163, 170, 171, 172, 173, 174, 175, 176, 181, 182, 183, 184, 189, 194, 195, 199, 200, 201, 211, 213, 214, 215, 216, 220, 221, 222, 223, 224, 225, 226, 229, 230, 231, 232, 235, 241, 242, 243, 244, 245, 246, 252, 257, 258, 259, 260, 261, 265, 269, 276, 277, 278, 279, 280, 281, 282, 286, 292, 293, 294, 304, 305, 306, 307, 313, 314, 315, 316, 317, 318, 323, 324, 325, 326, 327, 334, 335, 336, 337, 338, 341, 353, 354, 355, 356, 357, 358, 359, 366, 367, 368, 369, and 370.

³For ESE Support Levels 4 and 5 findings, see SCHEDULE D, finding Nos. 3, 4, 7, 8, 9, 11, 12, 14, 16, 19, 20, 23, 24, 27, 28, 36, 37, 38, 42, 43, 44, 53, 54, 55, 71, 75, 76, 77, 87, 89, 90, 97, 104, 105, 110, 111, 115, 116, 118, 131, 132, 133, 134, 144, 148, 165, 166, 167, 178, 179, 186, 196, 197, 203, 210, 228, 233, 238, 239, 240, 254, 255, 256, 269, 270, 271, 272, 274, 275, 287, 290, 291, 296, 297, 298, 304, 311, 319, 320, 332, 333, 345, 347, 348, 351, 352, and 365.

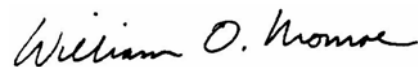
⁴For OJT findings, see SCHEDULE D, finding Nos. 21, 129, 135, 142, 187, 188, 288, 303, 323, 328, 342, and 349.

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

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, 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, and Vocational on-the-job-training (OJT) programs. 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 Orange 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
April 14, 2006

SCHEDULE A

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</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 FTE²</u>	<u>% of Pop. (Sample)</u>
<u>1. Basic</u>						
Population ³	190	100.00%	52,858	100.00%	113,204.7606	100.00%
Sample Size ⁴	47	24.74%	1,039	1.97%	836.3951	0.74%
Net Audit Adjustments ⁵	-	-	(56)	(5.39%)	299.7751	-
<u>2. English for Speakers of Other Languages (ESOL)</u>						
Population ³	168	100.00%	12,682	100.00%	20,933.3195	100.00%
Sample Size ⁴	43	25.60%	1,523	12.01%	1,125.3990	5.38%
Net Audit Adjustments ⁵	-	-	(536)	(35.19%)	(258.8090)	-
<u>3. Exceptional - Basic with ESE Services</u>						
Population ³	189	100.00%	13,576	100.00%	30,986.3858	100.00%
Sample Size ⁴	48	25.40%	875	6.45%	724.3524	2.34%
Net Audit Adjustments ⁵	-	-	(106)	(12.11%)	23.2745	-
<u>4. Exceptional - ESE Support Levels 4 and 5</u>						
Population ³	157	100.00%	1,741	100.00%	2,677.6650	100.00%
Sample Size ⁴	48	30.57%	1,013	58.18%	719.2022	26.86%
Net Audit Adjustments ⁵	-	-	(245)	(24.19%)	(93.2993)	-
<u>5. Vocational On-the-Job Training (OJT)</u>						
Population ³	20	100.00%	618	100.00%	262.0425	100.00%
Sample Size ⁴	10	50.00%	153	24.76%	34.9615	13.34%
Net Audit Adjustments ⁵	-	-	(50)	(32.68%)	(9.1564)	-
<u>6. Vocational 9-12 (Excluding OJT)</u>						
Population ³	24	100.00%	0	0.00%	3,172.9970	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	0.0000	0.00%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	(0.0000)	-

<u>All Programs</u>						
Population ³	192	100.00%	81,475	100.00%	171,237.1704	100.00%
Sample Size ⁴	48	25.00%	4,603	5.65%	3,440.3102	2.01%
Net Audit Adjustments ⁵	-	-	(993)	(21.57%)	(38.2151)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Orange County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</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 FTE²</u>
<u>Teacher Certification</u>					
Population	192	100.00%	2,890	100.00%	-
Sample Size ⁴	48	25.00%	758	26.23%	-
Net Audit Adjustments ⁵	-	-	(207)	(27.31%)	-
Basic	-	-	-	-	848.8999
ESOL	-	-	-	-	(777.9656)
Basic with ESE Services	-	-	-	-	(62.4194)
ESE Support Levels 4 and 5	-	-	-	-	(9.5201)
Vocational 9-12	-	-	-	-	(9.1990)
					<u>(10.2042)</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments ⁵			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	93.7819	(49.1564)	44.6255
ESOL	-	-	(98.2532)	(1.9434)	(100.1966)
Basic with ESE Services	-	-	.0000	(34.0159)	(34.0159)
ESE Support Levels 4 and 5	-	-	.0000	(1.2749)	(1.2749)
Vocational 9-12	-	-	4.4713	(1.0115)	3.4598
			<u>.0000</u>	<u>(87.4021)</u>	<u>(87.4021)</u>
Net Audit Adjustments					<u>(135.8214)</u>

¹ See NOTE A6.

² Unweighted FTE represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ 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, ESOL, ESE, 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 OJT. The population shown FTE 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, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Vocational education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ 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

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2005

<u>No. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	598.7618	1.012	605.9469
102 Basic 4-8	366.7027	1.000	366.7027
103 Basic 9-12	227.8360	1.132	257.9104
111 Grades K-3 with ESE Services	33.7633	1.012	34.1685
112 Grades 4-8 with ESE Services	(26.3731)	1.000	(26.3731)
113 Grades 9-12 with ESE Services	(80.5510)	1.132	(91.1837)
130 ESOL	(1,136.9712)	1.302	(1,480.3365)
254 ESE Support Level 4	(63.9288)	3.948	(252.3909)
255 ESE Support Level 5	(40.1655)	5.591	(224.5653)
300 Vocational 9-12	<u>(14.8956)</u>	1.187	<u>(17.6811)</u>
Total	<u>(135.8214)</u>		<u>(827.8021)</u>

¹ See NOTE A6.

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

³ 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

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0011</u>	<u>#0055</u>	
101 Basic K-3	5.4422	.....	.3938	5.8360
102 Basic 4-8	80.5350	.4200	.5000	81.4550
103 Basic 9-12	7.8047	1.5200	.....	9.3247
111 Grades K-3 with ESE Services	.....	.....	1.6000	1.6000
112 Grades 4-8 with ESE Services	.....	1.3518	.....	1.3518
113 Grades 9-12 with ESE Services	.....	3.1762	.....	3.1762
130 ESOL	(98.2532)	(.0200)	.....	(98.2732)
254 ESE Support Level 4	.....	1.6000	(4.3875)	(2.7875)
255 ESE Support Level 5	.....	(9.7160)	(.0063)	(9.7223)
300 Vocational 9-12	<u>4.4713</u>	<u>.....</u>	<u>.....</u>	<u>4.4713</u>
Total	<u>.0000</u>	<u>(1.6680)</u>	<u>(1.9000)</u>	<u>(3.5680)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0065</u>	<u>#0101</u>	<u>#0121</u>	<u>#0142</u>	
101	5.8360	.....	.....	.....	.0146	5.8506
102	81.4550	.....	(.0212)	.....	(.4783)	80.9555
103	9.3247	.....	3.7252	17.0726	.....	30.1225
111	1.6000	(.6500)	.....	.....	.....	.9500
112	1.3518	.....	.0849	.....	.....	1.4367
113	3.1762	.....	(1.3409)	(8.8146)	.....	(6.9793)
130	(98.2732)	.....	.....	(7.0052)	.....	(105.2784)
254	(2.7875)	(7.1125)	(.8862)	(.0834)	1.9637	(8.9059)
255	(9.7223)	(1.8500)	.....	(1.1494)	(1.5000)	(14.2217)
300	<u>4.4713</u>	<u>.....</u>	<u>.....</u>	<u>(.4158)</u>	<u>.....</u>	<u>4.0555</u>
Total	<u>(3.5680)</u>	<u>(9.6125)</u>	<u>1.5618</u>	<u>(.3958)</u>	<u>.0000</u>	<u>(12.0145)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0156</u>	<u>#0211</u>	<u>#0212</u>	<u>#0214</u>	
101	5.8506	2.5000	2.0000	2.5000	48.3351	61.1857
102	80.9555	.....	.....	41.4500	16.1462	138.5517
103	30.1225	.....	.....	.....	.....	30.1225
111	.9500	.....	.....	6.5000	2.0000	9.4500
112	1.4367	1.0000	.....	1.0000	.....	3.4367
113	(6.9793)	.....	.....	.....	.....	(6.9793)
130	(105.2784)	(2.5000)	(2.0000)	(42.9500)	(63.9813)	(216.7097)
254	(8.9059)	(1.0771)	.....	(6.5000)	(2.0000)	(18.4830)
255	(14.2217)	.....	.....	(2.0000)	(.5000)	(16.7217)
300	<u>4.0555</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>4.0555</u>
Total	<u>(12.0145)</u>	<u>(.0771)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(12.0916)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0215</u>	<u>#0231</u>	<u>#0241</u>	<u>#0311</u>	
101	61.1857	54.2393	38.3500	7.6709	2.0000	163.4459
102	138.5517	24.2108	14.4467	4.9979	2.4936	184.7007
103	30.1225	.....	.....	.....	.....	30.1225
111	9.4500	1.2813	.....	3.9742	1.8000	16.5055
112	3.4367	.1700	.....	1.2066	.....	4.8133
113	(6.9793)	.....	.....	.....	.....	(6.9793)
130	(216.7097)	(77.9501)	(52.7967)	(18.2246)	(3.9936)	(369.6747)
254	(18.4830)	(3.4822)	.....	(.6250)	(1.8000)	(24.3902)
255	(16.7217)	.....	.....	.....	(.5000)	(17.2217)
300	<u>4.0555</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>4.0555</u>
Total	<u>(12.0916)</u>	<u>(1.5309)</u>	<u>.0000</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(14.6225)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0352</u>	<u>#0361</u>	<u>#0381</u>	<u>#0391</u>	
101	163.4459	.....	21.1581	.....	.....	184.6040
102	184.7007	4.9202	1.4869	3.4861	(.9159)	193.6780
103	30.1225	.....	.....	.....	.6390	30.7615
111	16.5055	.....	.5050	.....	.....	17.0105
112	4.8133	(1.4185)	.....	(1.5000)	(.5801)	1.3147
113	(6.9793)	.....	.....	.....	(5.7593)	(12.7386)
130	(369.6747)	(3.5017)	(22.1450)	(1.9861)	(2.5574)	(399.8649)
254	(24.3902)	.....	(.3375)	.....	(1.3855)	(26.1132)
255	(17.2217)	.....	(.5000)	.....	.....	(17.7217)
300	<u>4.0555</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.5014)</u>	<u>2.5541</u>
Total	<u>(14.6225)</u>	<u>.0000</u>	<u>.1675</u>	<u>.0000</u>	<u>(12.0606)</u>	<u>(26.5156)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0521</u>	<u>#0581</u>	<u>#0611</u>	<u>#0661</u>	
101	184.6040	2.7062	.....	56.5000	.....	243.8102
102	193.6780	.7868	2.8469	12.9984	.....	210.3101
103	30.7615	.....	.....	.....	40.9694	71.7309
111	17.0105	.....	.....	1.5250	.....	18.5355
112	1.3147	(.3934)	.0582	.....	.....	.9795
113	(12.7386)	.....	.....	.....	(19.3440)	(32.0826)
130	(399.8649)	(3.0996)	(1.6937)	(69.9984)	(17.2998)	(491.9564)
254	(26.1132)	1.9500	(.5000)	(1.6250)	(2.0834)	(28.3716)
255	(17.7217)	(2.5000)	(.5000)	(.3750)	(2.0000)	(23.0967)
300	<u>2.5541</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.5746)</u>	<u>.9795</u>
Total	<u>(26.5156)</u>	<u>(.5500)</u>	<u>.2114</u>	<u>(.9750)</u>	<u>(1.3324)</u>	<u>(29.1616)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0691</u>	<u>#0831</u>	<u>#0851</u>	<u>#0891</u>	
101	243.8102	.....	38.0375	43.2683	38.0000	363.1160
102	210.3101	.....	5.2567	2.5252	19.8368	237.9288
103	71.7309	14.9100	.....	.....	.....	86.6409
111	18.5355	.....	2.4625	.0000	.5000	21.4980
112	.9795	.....	(.0300)	.5000	.5000	1.9495
113	(32.0826)	2.6200	.....	.....	.....	(29.4626)
130	(491.9564)	(12.2500)	(43.2200)	(46.2935)	(56.8368)	(650.5567)
254	(28.3716)	(2.0000)	(2.5067)	.....	(2.0000)	(34.8783)
255	(23.0967)	(2.9600)	.....	.....	.....	(26.0567)
300	<u>.9795</u>	<u>(.3200)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.6595</u>
Total	<u>(29.1616)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(29.1616)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0901</u>	<u>#0911</u>	<u>#0931</u>	<u>#0981</u>	
101	363.1160	1.5000	.....	.....	13.2615	377.8775
102	237.9288	.5000	9.7598	.1668	.....	248.3554
103	86.6409	.....	.....	43.7992	.....	130.4401
111	21.4980	.....	.....	.....	2.0000	23.4980
112	1.9495	.....	(4.2574)	(.1668)	.....	(2.4747)
113	(29.4626)	.....	.....	(3.6681)	.....	(33.1307)
130	(650.5567)	(2.0000)	(5.0024)	(40.3329)	(13.2615)	(711.1535)
254	(34.8783)	.....	1.0000	.....	(.4000)	(34.2783)
255	(26.0567)	.....	(2.0000)	(.7982)	(1.6000)	(30.4549)
300	<u>.6595</u>	<u>.....</u>	<u>.....</u>	<u>(1.5667)</u>	<u>.....</u>	<u>(.9072)</u>
Total	<u>(29.1616)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(2.5667)</u>	<u>.0000</u>	<u>(32.2283)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1001</u>	<u>#1021</u>	<u>#1121</u>	<u>#1133</u>	
101	377.8775	.....	11.6616	.....	.....	389.5391
102	248.3554	.....	2.1084	17.3814	41.1269	308.9721
103	130.4401	57.5300	.....	.....	.....	187.9701
111	23.4980	.....	.5000	.....	.....	23.9980
112	(2.4747)	.....	.....	(.5000)	(13.3693)	(16.3440)
113	(33.1307)	(3.0600)	.....	.....	.....	(36.1907)
130	(711.1535)	(45.5750)	(14.1616)	(15.9614)	(26.8860)	(813.7375)
254	(34.2783)	.0000	(.5167)	.....	.....	(34.7950)
255	(30.4549)	(.5000)	.....	(.9200)	(1.0000)	(32.8749)
300	<u>(.9072)</u>	<u>(8.3950)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.3022)</u>
Total	<u>(32.2283)</u>	<u>.0000</u>	<u>(.4083)</u>	<u>.0000</u>	<u>(.1284)</u>	<u>(32.7650)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1141</u>	<u>#1261</u>	<u>#1282</u>	<u>#1311</u>	
101	389.5391	42.8793	49.1308	8.5589	(.1146)	489.9935
102	308.9721	19.7771	1.0000	2.2768	(13.6235)	318.4025
103	187.9701	.....	.....	.....	(32.2556)	155.7145
111	23.9980	.5000	7.8144	.....	(.1424)	32.1700
112	(16.3440)	(.0834)	.....	.....	(10.9457)	(27.3731)
113	(36.1907)	.....	.....	.....	(25.0147)	(61.2054)
130	(813.7375)	(61.2355)	(49.2456)	(10.8357)	.....	(935.0543)
254	(34.7950)	(1.2375)	(7.8000)	.....	(9.4089)	(53.2414)
255	(32.8749)	(1.5250)	.....	.....	.....	(34.3999)
300	<u>(9.3022)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.3022)</u>
Total	<u>(32.7650)</u>	<u>(.9250)</u>	<u>.8996</u>	<u>.0000</u>	<u>(91.5054)</u>	<u>(124.2958)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1381</u>	<u>#1411</u>	<u>#1491</u>	<u>#1521</u>	
101	489.9935	.....	.....	66.0125	.....	556.0060
102	318.4025	5.7881	.....	6.9538	.....	331.1444
103	155.7145	.....	1.0600	.....	17.0415	173.8160
111	32.1700	.....	.....	2.0933	.....	34.2633
112	(27.3731)	1.5000	.....	.5000	.....	(25.3731)
113	(61.2054)	.....	1.3344	.....	(4.9837)	(64.8547)
130	(935.0543)	(4.7614)	(.4170)	(73.9538)	(13.5578)	(1,027.7443)
254	(53.2414)	(3.0167)	(1.0174)	(3.2066)	(.5000)	(60.9821)
255	(34.3999)	(.4800)	(.9600)	.....	(.4400)	(36.2799)
300	<u>(9.3022)</u>	.....	<u>(.8320)</u>	.....	<u>(.4020)</u>	<u>(10.5362)</u>
Total	<u>(124.2958)</u>	<u>(.9700)</u>	<u>(.8320)</u>	<u>(1.6008)</u>	<u>(2.8420)</u>	<u>(130.5406)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1561</u>	<u>#1621</u>	<u>#1631</u>	<u>#1632</u>	
101	556.0060	.....	42.7558	.....	.....	598.7618
102	331.1444	1.3850	20.9066	.....	.....	353.4360
103	173.8160	.4500	.....	10.8866	12.2328	197.3854
111	34.2633	.....	(.5000)	.....	.....	33.7633
112	(25.3731)	.....	(.5000)	.....	.....	(25.8731)
113	(64.8547)	.....	.....	(.8564)	(3.2557)	(68.9668)
130	(1,027.7443)	.....	(61.6624)	(10.3866)	(6.4614)	(1,106.2547)
254	(60.9821)	(.9350)	(1.0000)	.....	(.2491)	(63.1662)
255	(36.2799)	(.9000)	.....	.....	(1.8000)	(38.9799)
300	<u>(10.5362)</u>	<u>.....</u>	<u>.....</u>	<u>(2.7564)</u>	<u>(.6474)</u>	<u>(13.9400)</u>
Total	<u>(130.5406)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.1128)</u>	<u>(.1808)</u>	<u>(133.8342)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#1662</u>	<u>#1681</u>	
101 Basic K-3	598.7618	.....	.....	598.7618
102 Basic 4-8	353.4360	.....	13.2667	366.7027
103 Basic 9-12	197.3854	30.4506	.....	227.8360
111 Grades K-3 with ESE Services	33.7633	.....	.....	33.7633
112 Grades 4-8 with ESE Services	(25.8731)	.....	(.5000)	(26.3731)
113 Grades 9-12 with ESE Services	(68.9668)	(11.5842)	.....	(80.5510)
130 ESOL	(1,106.2547)	(17.4498)	(13.2667)	(1,136.9712)
254 ESE Support Level 4	(63.1662)	(1.2626)	.5000	(63.9288)
255 ESE Support Level 5	(38.9799)	(.6856)	(.5000)	(40.1655)
300 Vocational 9-12	<u>(13.9400)</u>	<u>(.9556)</u>	.....	<u>(14.8956)</u>
Total	<u>(133.8342)</u>	<u>(1.4872)</u>	<u>(.5000)</u>	<u>(135.8214)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, Exceptional, and Vocational OJT programs, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by examination procedures are discussed below and require management's attention and action, as recommended on page 138.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Our examination included the July and October 2004 surveys and the February and June 2005 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2004 survey or the February 2005 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Ineligible Courses Reported in ESOL (District-Wide)

1. [Ref. 149] Our examination procedures included an automated test to compare the course numbers reported by the School District in program No. 130 (ESOL) to the course numbers designated for the program by the Department of Education. The results of the test disclosed that 50 of the District's schools reported one or more Basic, Exceptional or Vocational courses incorrectly in ESOL. Pursuant to Section 1003.56, Florida Statutes, Basic subject area courses may be reported in ESOL only if they are in Reading, Mathematics, Science, Social Studies and Computer Literacy. ESE and Vocational courses should be reported under the appropriate ESE or Vocational education program number, respectively. We made the following audit adjustments:

101 Basic K-3	5.4422	
102 Basic 4-8	80.5350	
103 Basic 9-12	7.8047	
130 ESOL	(98.2532)	
300 Vocational 9-12	<u>4.4713</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsHospital and Homebound (#0011)

2. [Ref. 1101] We noted exceptions involving two students. One student was not in attendance during survey period and should not have been reported and this student and one other student were reported under incorrect program numbers. The students had been properly placed into the Hospital and Homebound program, but were reported under Basic and ESOL program numbers. We made the following audit adjustments:

102 Basic 4-8	(.0400)	
130 ESOL	(.0200)	
255 ESE Support Level 5	<u>.0600</u>	.0000
103 Basic 9-12	(.1800)	
113 Grades 9-12 with ESE Services	<u>(.0600)</u>	(.2400)

3. [Ref. 1102] We noted exceptions involving 12 ESE students, as follows: the Matrix of Services form for 1 student was missing and could not be located; 1 student was reported incorrectly in program No. 103 (Basic 9-12) rather than in program No. 254 (ESE Support Level 4), as indicated by the student's Matrix form; and the course schedules for 10 students were reported incorrectly due to various isolated data processing errors. We made the following audit adjustments:

102 Basic 4-8	.4600	
103 Basic 9-12	2.1800	
112 Grades 4-8 with ESE Services	.1668	
113 Grades 9-12 with ESE Services	.7212	
254 ESE Support Level 4	.4600	
255 ESE Support Level 5	<u>(4.7310)</u>	(.7430)
103 Basic 9-12	(.4800)	
254 ESE Support Level 4	<u>.4800</u>	.0000

4. [Ref. 1103] The Matrix of Services forms for 25 students incorrectly included 13 Special Consideration Points for which they were not eligible. The 13 points were only for those students who received individual instruction in the Hospital and Homebound program. The 25 students cited received group instruction delivered by teleclasses.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Hospital and Homebound (#0011) (Continued)

We also noted that 3 of the 25 students did not receive instruction during the February survey period. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.1850	
113 Grades 9-12 with ESE Services	2.5150	
254 ESE Support Level 4	.6600	
255 ESE Support Level 5	(5.0450)	(.6850)
		(1.6680)

Princeton House Charter School (#0055)

5. [Ref. 5582] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Varying Exceptionalities, but taught a course that required certification in Elementary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Since all of the students in the concerned course were reported in Basic education, no audit adjustments were necessary.

.0000

6. [Ref. 5501] One student was reported for more instructional time in Speech Therapy than was authorized by the student's IEP and Matrix of Services form. The IEP authorized 90-120 CMW and the Matrix authorized 60 CMW; however, the student was reported for 1,800 CMW. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.9000)	(.9000)
----------------------------------	---------	---------

7. [Ref. 5502] The Matrix of Services forms for four ESE students in program No. 254 (ESE Support Level 4) incorrectly included the three Special Consideration Points designated for PK students who earn less than .5000 FTE. Three of the four students were PK grade level students who earned a full .5000 FTE and the fourth student was in kindergarten and also earned a full .5000 FTE. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Princeton House Charter School (#0055)</u> (Continued)	
111 Grades K-3 with ESE Services	2.5000
254 ESE Support Level 4	<u>(2.5000)</u>
	.0000
8. [Ref. 5503] <u>The IEPs and Matrix of Services forms for two students, one of whom was PK, were missing and could not be located. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
254 ESE Support Level 4	<u>(1.0000)</u>
	(.5000)
9. [Ref. 5504] <u>One student had withdrawn from school prior to survey week and should not have been reported. We also noted that the student's IEP and Matrix of Services form were missing and could not be located. We made the following audit adjustment:</u>	
254 ESE Support Level 4	<u>(.5000)</u>
	(.5000)
10. [Ref. 5580/81] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held an Occupational Therapy license, but taught two courses that required certification in ESE and Speech and Language Correction. The second teacher held certification in Social Science and ESE, but taught a course that required certification in Speech and Language Correction. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 5580</u>	
101 Basic K-3	.0188
254 ESE Support Level 4	<u>(.0125)</u>
255 ESE Support Level 5	<u>(.0063)</u>
	.0000
<u>Ref. 5581</u>	
101 Basic K-3	.3750
254 ESE Support Level 4	<u>(.3750)</u>
	.0000
	<u>(1.9000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>UCP Charter School (#0065)</u>	
11. [Ref. 6502] <u>The Matrix of Services forms for four ESE students incorrectly included the three Special Consideration Points designated for PK students who earn less than .5000 FTE. These students were in a full time PK program and earned a full .5000 FTE during the surveys concerned. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	2.5000
254 ESE Support Level 4	<u>(2.5000)</u>
	.0000
12. [Ref. 6503] <u>Four ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	2.0000
254 ESE Support Level 4	<u>(1.5000)</u>
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
13. [Ref. 6580/82] <u>Two teachers did not hold current Florida teaching certificates. We made the following audit adjustments:</u>	
<u>Ref. 6580</u>	
111 Grades K-3 with ESE Services	(.0250)
254 ESE Support Level 4	(.0625)
255 ESE Support Level 5	<u>(.1375)</u>
	(.2250)
<u>Ref. 6582</u>	
111 Grades K-3 with ESE Services	(5.1250)
254 ESE Support Level 4	(3.0500)
255 ESE Support Level 5	<u>(1.2125)</u>
	<u>(9.3875)</u>
	<u>(9.6125)</u>
<u>Orlando Marine Institute (#0101)</u>	
14. [Ref. 10101] <u>The FTE reported for students in the July and June surveys was incorrectly calculated due to isolated data processing errors. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Orlando Marine Institute (#0101)</u> (Continued)	
102 Basic 4-8	(.0212)
103 Basic 9-12	1.2843
112 Grades 4-8 with ESE Services	(.0318)
113 Grades 9-12 with ESE Services	1.4389
254 ESE Support Level 4	(.1084)
	2.5618
15. [Ref. 10102] <u>Two ESE students were not enrolled in school during survey week and should not have been reported. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	(1.0000)
	(1.0000)
16. [Ref. 10103] <u>We noted the following exceptions involving six ESE students (two in the July survey; one in the October survey; two in the February survey; and one in the June survey): two students were not reported in accordance with their <i>Matrix of Services</i> forms; and four students did not have an IEP that was current for the survey concerned. We also noted that the <i>Matrix</i> form for one of these four students was missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	1.3222
112 Grades 4-8 with ESE Services	.1167
113 Grades 9-12 with ESE Services	(.6611)
254 ESE Support Level 4	(.7778)
	.0000
17. [Ref. 10180/81/82] <u>Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in Seamanship, Math, and Social Science, respectively, but taught courses that required certification in ESE. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 10180</u>	
103 Basic 9-12	.2667
113 Grades 9-12 with ESE Services	(.2667)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Orlando Marine Institute (#0101)</u> (Continued)		
<u>Ref. 10181</u>		
103 Basic 9-12	.5890	
113 Grades 9-12 with ESE Services	(.5890)	.0000
<u>Ref. 10182</u>		
103 Basic 9-12	.2630	
113 Grades 9-12 with ESE Services	(.2630)	.0000
		<u>1.5618</u>

Edgewater High School (#0121)

18. [Ref. 12101] We noted the following exceptions involving 14 LEP students: 5 students were beyond the six-year period allowed for State funding of ESOL; and the English language proficiency of 9 students was not assessed prior to their placement in ESOL for a fourth, fifth, or six year. We also noted additional exceptions for 2 of these 9 students, as follows: the students' LEP Student Plans were not reviewed and updated on a timely basis; and the file for 1 of the 2 students 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:

103 Basic 9-12	6.9218	
130 ESOL	(6.9218)	.0000

19. [Ref. 12102] We noted the following exceptions involving four ESE students: one of the students was dismissed from Exceptional education prior to survey; and the IEPs for the other three students were not prepared until after survey. We also noted that the dismissed student's course schedule was underreported by .0200 FTE due to an isolated data processing error. We made the following audit adjustments:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(1.4800)	
255 ESE Support Level 5	(.5000)	.0200

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Edgewater High School (#0121)</u> (Continued)	
20. [Ref. 12103] <u>We noted the following exceptions involving two ESE students: one student's IEP and Matrix of Services form were not prepared until after survey; and one student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
254 ESE Support Level 4	(.5000)
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(.5000)
	.0000
21. [Ref. 12104] <u>The timecards for three students in OJT were missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.4158)
	(.4158)
22. [Ref. 12180/81] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Business Education, but taught two courses that required certification in Elementary Education and English. The other teacher held certification in Social Science, but taught a course that required certification in ESE. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 12180</u>	
103 Basic 9-12	.4162
113 Grades 9-12 with ESE Services	(.3328)
130 ESOL	(.0834)
	.0000
<u>Ref. 12181</u>	
103 Basic 9-12	7.2346
113 Grades 9-12 with ESE Services	(7.0018)
254 ESE Support Level 4	(.0834)
255 ESE Support Level 5	(.1494)
	.0000
	(.3958)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Cherokee School (#0142)</u>	
23. [Ref. 14201] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
102 Basic 4-8	(.5000)
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	.0000
24. [Ref. 14202] <u>The Matrix of Services forms for two ESE students incorrectly included a Special Considerations point designated for students with a Matrix score of 21 and a Level 5 rating in four of five Domains. These two students were not rated Level 5 in four Domains. We made the following audit adjustments:</u>	
254 ESE Support Level 4	1.5000
255 ESE Support Level 5	<u>(1.5000)</u>
	.0000
25. [Ref. 14280] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physical Education and General Science, but taught one course that required certification in Music. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
101 Basic K-3	.0146
102 Basic 4-8	.0217
254 ESE Support Level 4	<u>(.0363)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Cypress Springs Elementary School (#0156)</u>	
26. [Ref. 15601] <u>Two students were incorrectly reported in ESOL. The students were FES and should have been reported in Basic education. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Cypress Springs Elementary School (#0156)</u> (Continued)	
27. [Ref. 15602] <u>One ESE student in a PK Exceptional program was reported for an incorrect number of CMW due to an isolated data processing error. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.0771) (.0771)
28. [Ref. 15603] <u>One ESE student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000) .0000
29. [Ref. 15670/71] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 15670</u>	
101 Basic K-3	.5000
130 ESOL	(.5000) .0000
<u>Ref. 15671</u>	
101 Basic K-3	1.0000
130 ESOL	(1.0000) .0000 (.0771)
<u>Kaley Elementary School (#0211)</u>	
30. [Ref. 21171] <u>The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Kaley Elementary School (#0211)</u> (Continued)		
101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Oakshire Elementary School (#0212)</u>		
31. [Ref. 21201] <u>The reported course schedule for one Gifted ESE student incorrectly listed one course in Basic education. The student's entire course schedule should have been reported in Exceptional education. We made the following audit adjustments:</u>		
101 Basic K-3	(.5000)	
111 Grades K-3 with ESE Services	<u>.5000</u>	.0000
32. [Ref. 21202] <u>One student was reported incorrectly in ESOL in the February survey. The student was placed in ESOL on November 5, 2004, but her English language proficiency was not assessed and her parents were not notified of her ESOL- placement until March 9, 2005. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
33. [Ref. 21203] <u>The file for one student in ESOL was missing and could not be located. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
34. [Ref. 21204] <u>The files for four LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Oakshire Elementary School (#0212)</u> (Continued)	
101 Basic K-3	.5000
102 Basic 4-8	2.0000
130 ESOL	<u>(2.5000)</u>
	.0000
35. [Ref. 21205] <u>One student was reported incorrectly in ESOL. The student was FES and was not eligible for ESOL-placement. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
130 ESOL	<u>(.5000)</u>
	.0000
36. [Ref. 21206] <u>We noted the following exceptions involving five ESE students: the IEP for one student and the <i>Matrix of Services</i> forms for four students were missing and could not be located. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
111 Grades K-3 with ESE Services	.5000
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	<u>(2.5000)</u>
	.0000
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	<u>(.5000)</u>
	.0000
111 Grades K-3 with ESE Services	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
37. [Ref. 21207] <u>The <i>Matrix of Services</i> forms for five ESE students incorrectly included the three Special Consideration Points designated for PK students who earn less than .5000 FTE. Two of the students were in PK but earned a full .5000 FTE, and the other three students were kindergarten students who also earned a full .5000 FTE. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	2.5000
254 ESE Support Level 4	<u>(2.0000)</u>
255 ESE Support Level 5	<u>(.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Oakshire Elementary School (#0212)</u> (Continued)	
38. [Ref. 21208] <u>Five ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	3.0000
254 ESE Support Level 4	(2.0000)
255 ESE Support Level 5	(1.0000)
	.0000
39. [Ref. 21270/72/73/74] <u>Four teachers taught Primary Language Arts to classes that included LEP students, but 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 until after survey of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 21270</u>	
102 Basic 4-8	5.0000
130 ESOL	(5.0000)
	.0000
<u>Ref. 21272</u>	
102 Basic 4-8	2.5000
130 ESOL	(2.5000)
	.0000
<u>Ref. 21273</u>	
102 Basic 4-8	16.5000
130 ESOL	(16.5000)
	.0000
<u>Ref. 21274</u>	
102 Basic 4-8	2.4500
130 ESOL	(2.4500)
	.0000
40. [Ref. 21271] <u>The parents of 24 LEP students taught by one out-of-field teacher were not notified until after survey of the teacher's out-of-field status. We made the following audit adjustments:</u>	
102 Basic 4-8	12.0000
130 ESOL	(12.0000)
	.0000
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Endeavor Elementary School (#0214)</u>	
41. [Ref. 21401] <u>Three students in ESOL had been dismissed from ESOL and should have been reported in Basic education. We made the following audit adjustments:</u>	
102 Basic 4-8	1.5000
130 ESOL	<u>(1.5000)</u>
	.0000
42. [Ref. 21402] <u>One student was reported incorrectly in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. The student had been dismissed from that program prior to survey. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
43. [Ref. 21403] <u>Two ESE students were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.5000
254 ESE Support Level 4	<u>(1.5000)</u>
	.0000
44. [Ref. 21404] <u>The <i>Matrix of Services</i> form for one ESE, PK student incorrectly included the three Special Considerations points designated for PK students who earn less than .5000 FTE. The cited student earned a full .5000 FTE and, thus, was ineligible for the three points. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Endeavor Elementary School (#0214) (Continued)

45. [Ref. 21470/71/73/74/76/78/79] Seven teachers taught Primary Language Arts to classes that included LEP students, but 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 three of these seven teachers were not notified of the teachers' out-of-field status. Additionally, the parental notification letters for the other four teachers were not dated and there was no documentation that they had been sent to the parents on a timely basis. We made the following audit adjustments:

<u>Ref. 21470</u>		
101 Basic K-3	2.9165	
130 ESOL	<u>(2.9165)</u>	.0000
<u>Ref. 21471</u>		
101 Basic K-3	10.4866	
130 ESOL	<u>(10.4866)</u>	.0000
<u>Ref. 21473</u>		
101 Basic K-3	5.1092	
102 Basic 4-8	.6462	
130 ESOL	<u>(5.7554)</u>	.0000
<u>Ref. 21474</u>		
101 Basic K-3	2.9165	
130 ESOL	<u>(2.9165)</u>	.0000
<u>Ref. 21476</u>		
101 Basic K-3	2.8122	
130 ESOL	<u>(2.8122)</u>	.0000
<u>Ref. 21478</u>		
101 Basic K-3	1.4499	
130 ESOL	<u>(1.4499)</u>	.0000
<u>Ref. 21479</u>		
101 Basic K-3	2.8122	
130 ESOL	<u>(2.8122)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Endeavor Elementary School (#0214)</u> (Continued)			
46. [Ref. 21472/75/77] <u>The notification letters sent to the parents of students taught by three out-of-field teachers were either not dated or indicated only a general date of 2004-05, and we could not otherwise determine if the letters had been sent to the parents on a timely basis. We made the following audit adjustments:</u>			
<u>Ref. 21472</u>			
102 Basic 4-8	14.0000		
130 ESOL	<u>(14.0000)</u>		.0000
<u>Ref. 21475</u>			
101 Basic K-3	4.3497		
130 ESOL	<u>(4.3497)</u>		.0000
<u>Ref. 21477</u>			
101 Basic K-3	14.9823		
130 ESOL	<u>(14.9823)</u>		.0000
			<u>.0000</u>

Three Points Elementary School (#0215)

47. [Ref. 21501] A portion of the course schedule for one student was reported incorrectly in ESOL. The student should have been reported entirely in Basic education. We made the following audit adjustments:

102 Basic 4-8	.9936		
130 ESOL	<u>(.9936)</u>		.0000

48. [Ref. 21502] We noted exceptions involving the parental notification letters for three LEP students, as follows: the parents of two of the three students were not notified of their children's placement until after survey and the parental notification letter for the third student was deficient because it was not dated and did not include the parent's or student's name. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

		Net Audit Adjustment (Unweighted FTE)	
<u>Findings</u>			
<u>Three Points Elementary School (#0215) (Continued)</u>			
101 Basic K-3	1.9968		
130 ESOL	<u>(1.9968)</u>	.0000	
49. [Ref. 21503] <u>One student was reported incorrectly in ESOL. The student was FES and was not eligible for ESOL-placement. We also noted that the student's parents had been notified that their child did not qualify for the program. We made the following audit adjustments:</u>			
101 Basic K-3	.8696		
130 ESOL	<u>(.8696)</u>	.0000	
50. [Ref. 21504] <u>One student was reported incorrectly in ESOL. The student had been dismissed from ESOL in 2001. We made the following audit adjustments:</u>			
102 Basic 4-8	.9936		
130 ESOL	<u>(.9936)</u>	.0000	
51. [Ref. 21505] <u>The LEP Committee placement recommendations for two students in ESOL did not indicate that the Committee considered at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code. We made the following audit adjustments:</u>			
101 Basic K-3	1.5000		
130 ESOL	<u>(1.5000)</u>	.0000	
52. [Ref. 21506] <u>The file for one ESE student did not contain an IEP that was current for the reporting survey. We made the following audit adjustments:</u>			
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)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Three Points Elementary School (#0215) (Continued)		
53. [Ref. 21507] <u>The Matrix of Services forms for two ESE students incorrectly included the three Special Consideration Points designated for PK students who earn less than .5000 FTE. Both students were in kindergarten and earned a full .5000 FTE. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
54. [Ref. 21508] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.1700	
254 ESE Support Level 4	<u>(1.1700)</u>	.0000
55. [Ref. 21509] <u>Five part-time, PK-ESE students were incorrectly reported as if they were full-time students earning .5000 FTE. According to the school's bell schedule for PK students, the students were provided instruction totaling only 675 CMW or .2813 FTE. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	(.2187)	
254 ESE Support Level 4	<u>(1.3122)</u>	(1.5309)
56. [Ref. 21570] <u>The parents of a LEP student taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 120 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>		
102 Basic 4-8	.3484	
130 ESOL	<u>(.3484)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Three Points Elementary School (#0215) (Continued)

57. [Ref. 21571/74/75] Three teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the three teachers had earned only 180 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 21571</u>		
101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
<u>Ref. 21574</u>		
101 Basic K-3	16.6229	
130 ESOL	<u>(16.6229)</u>	.0000
<u>Ref. 21575</u>		
101 Basic K-3	5.0000	
130 ESOL	<u>(5.0000)</u>	.0000

58. [Ref. 21572/73/76/77/78/79/80] The parents of LEP students taught by seven out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that six of the seven teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to their in-service training timelines. We made the following audit adjustments:

<u>Ref. 21572</u>		
101 Basic K-3	7.0000	
130 ESOL	<u>(7.0000)</u>	.0000
<u>Ref. 21573</u>		
102 Basic 4-8	16.3928	
130 ESOL	<u>(16.3928)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Three Points Elementary School (#0215)</u> (Continued)		
<u>Ref. 21576</u>		
101 Basic K-3	11.5000	
130 ESOL	<u>(11.5000)</u>	.0000
<u>Ref. 21577</u>		
102 Basic 4-8	.9968	
130 ESOL	<u>(.9968)</u>	.0000
<u>Ref. 21578</u>		
102 Basic 4-8	4.4856	
130 ESOL	<u>(4.4856)</u>	.0000
<u>Ref. 21579</u>		
101 Basic K-3	6.5000	
130 ESOL	<u>(6.5000)</u>	.0000
<u>Ref. 21580</u>		
101 Basic K-3	.2500	
130 ESOL	<u>(.2500)</u>	<u>.0000</u>
		<u>(1.5309)</u>

Pineloch Elementary School (#0231)

59. [Ref. 23101] The English language proficiency of two students in ESOL was not assessed prior to the students' continued placement in ESOL for a fourth year of service. Both assessments were conducted after survey and one of the students was FES. We made the following audit adjustments:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

60. [Ref. 23102] We noted exceptions involving three students in ESOL, as follows:

- a. The parents of one student were notified only of their child's exit from ESOL and were not notified of their child's initial ESOL-placement. We also noted that this student was FES.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Pineloch Elementary School (#0231) (Continued)

- b. The parents of one student were not notified their child’s placement in ESOL. We also noted that the student’s LEP classification was not assessed until February 1, 2005.
- c. The English language proficiency of one student in the February survey was not assessed by the District until March 30, 2005, and this assessment showed the student to be FES. We also noted that the student had transferred to the District from another Florida school district with a FES classification.

We made the following audit adjustments:

101 Basic K-3	1.4583	
102 Basic 4-8	.4649	
130 ESOL	<u>(1.9232)</u>	.0000

61. [Ref. 23103] The LEP Committee placement recommendations for two students in ESOL did not indicate that the Committees considered at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code. We noted that both students were FES and the parents of one had been notified that their child was not eligible for ESOL. We made the following audit adjustments:

101 Basic K-3	1.9583	
130 ESOL	<u>(1.9583)</u>	.0000

62. [Ref. 23104] The file for one student reported in ESOL was missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	.9868	
130 ESOL	<u>(.9868)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Pineloch Elementary School (#0231)</u> (Continued)	
63. [Ref. 23105] <u>One LEP student was reported incorrectly in Basic education. The student was eligible for, and should have been reported in, ESOL. We made the following audit adjustments:</u>	
101 Basic K-3	(.4416)
130 ESOL	<u>.4416</u>
	.0000
64. [Ref. 23170/71/72/73/74/75/76/78] <u>Eight teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, we further noted that five of the eight teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to their in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 23170</u>	
101 Basic K-3	6.7500
130 ESOL	<u>(6.7500)</u>
	.0000
<u>Ref. 23171</u>	
101 Basic K-3	5.5000
130 ESOL	<u>(5.5000)</u>
	.0000
<u>Ref. 23172</u>	
102 Basic 4-8	7.4944
130 ESOL	<u>(7.4944)</u>
	.0000
<u>Ref. 23173</u>	
101 Basic K-3	4.0000
130 ESOL	<u>(4.0000)</u>
	.0000
<u>Ref. 23174</u>	
101 Basic K-3	.7500
130 ESOL	<u>(.7500)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
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Pineloch Elementary School (#0231) (Continued)

<u>Ref. 23175</u>			
101 Basic K-3	.2500		
130 ESOL	(.2500)		.0000
 <u>Ref. 23176</u>			
101 Basic K-3	4.5000		
130 ESOL	(4.5000)		.0000
 <u>Ref. 23178</u>			
101 Basic K-3	11.6250		
130 ESOL	(11.6250)		.0000

65. [Ref. 23177] The parents of LEP students who were taught by one out-of-field teacher were not notified of the teacher’s out-of-field status. We made the following audit adjustments:

102 Basic 4-8	5.5006		
130 ESOL	(5.5006)		.0000
			<u>.0000</u>

Lake Gem Elementary School (#0241)

66. [Ref. 24178] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Varying Exceptionalities and English for Speakers of Other Languages (ESOL), but taught a course that required certification in Elementary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher’s out-of-field status. Since the students and course involved were reported in Basic education, no audit adjustments were necessary.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Lake Gem Elementary School (#0241) (Continued)	
67. [Ref. 24101] <u>The FTE for 15 LEP students was incorrectly reported. The students were provided more than 1,500 CMW, or .5000 FTE, in ESOL; however, they were reported for less than .5000 FTE in ESOL with the remaining FTE being reported in Basic education. We made the following audit adjustments:</u>	
101 Basic K-3	(.9408)
102 Basic 4-8	(.1317)
130 ESOL	<u>1.0725</u>
	.0000
68. [Ref. 24102] <u>The course schedules for 13 ESE students were reported incorrectly in both Exceptional education and ESOL. ESE students should have their entire course schedules reported in Exceptional education. We made the following audit adjustments:</u>	
101 Basic K-3	(.0500)
102 Basic 4-8	(.2688)
111 Grades K-3 with ESE Services	1.0602
112 Grades 4-8 with ESE Services	.4400
130 ESOL	<u>(1.1814)</u>
	.0000
111 Grades K-3 with ESE Services	2.2890
112 Grades 4-8 with ESE Services	.7666
130 ESOL	<u>(3.0556)</u>
	.0000
69. [Ref. 24103] <u>The LEP Student Plan for one student in ESOL in the October survey was not completed until October 28, 2004, after that survey; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>	
101 Basic K-3	.4249
130 ESOL	<u>(.4249)</u>
	.0000
70. [Ref. 24104] <u>Two students were absent the entire survey period and should not have been reported. We made the following audit adjustment:</u>	
130 ESOL	<u>(1.0000)</u>
	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lake Gem Elementary School (#0241)</u> (Continued)	
71. [Ref. 24105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.6250
254 ESE Support Level 4	(.6250)
	.0000
72. [Ref. 24170/71/72/73/74/75/76/77] <u>Eight teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, three of the eight teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to their in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 24170</u>	
102 Basic 4-8	3.8234
130 ESOL	(3.8234)
	.0000
<u>Ref. 24171</u>	
102 Basic 4-8	1.0000
130 ESOL	(1.0000)
	.0000
<u>Ref. 24172</u>	
101 Basic K-3	1.1416
130 ESOL	(1.1416)
	.0000
<u>Ref. 24173</u>	
101 Basic K-3	.1625
102 Basic 4-8	.0750
130 ESOL	(.2375)
	.0000
<u>Ref. 24174</u>	
101 Basic K-3	.8582
130 ESOL	(.8582)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lake Gem Elementary School (#0241)</u> (Continued)		
<u>Ref. 24175</u>		
101 Basic K-3	3.1932	
130 ESOL	<u>(3.1932)</u>	.0000
<u>Ref. 24176</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 24177</u>		
101 Basic K-3	2.8813	
130 ESOL	<u>(2.8813)</u>	<u>.0000</u>
		<u>(1.0000)</u>

Killarney Elementary School (#0311)

73. [Ref. 31101] One student was reported incorrectly in ESOL. The student was FES and ineligible for placement in ESOL. We made the following audit adjustments:

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

74. [Ref. 31102] The LEP Student Plans for two students in ESOL in the October survey were not completed until November 1, 2004, after that survey; consequently, the students' ESOL-reporting in the October survey was not adequately supported. We made the following audit adjustments:

101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.0000)</u>	.0000

75. [Ref. 31104] The entire course schedule for one ESE student was incorrectly reported in program No. 255 (ESE Support Level 5). The schedule showed 1,690 CMW for intermittent on-campus instruction in Basic education and individual home instruction under the Hospital and Homebound program.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Killarney Elementary School (#0311)</u> (Continued)	
<u>We noted that the student's IEP authorized only 180 minutes of home instruction, but the student was provided no home instruction during survey. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
255 ESE Support Level 5	(.5000)
	.0000
76. [Ref. 31105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.3000
254 ESE Support Level 4	(.3000)
	.0000
77. [Ref. 31106] <u>The Matrix of Services forms for two ESE students in program No. 254 (ESE Support Level 4) incorrectly included the three Special Consideration Points designated for PK students who earn less than .5000 FTE. Neither student was a PK student and both earned a full .5000 FTE. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.5000
254 ESE Support Level 4	(1.5000)
	.0000
78. [Ref. 31170] <u>One teacher taught Primary Language Arts to a class that included LEP students, but 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 LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
102 Basic 4-8	1.9936
130 ESOL	(1.9936)
	.0000
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lakeview Middle School (#0352)</u>	
79. [Ref. 35201] <u>The LEP Student Plans for three students were not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:</u>	
102 Basic 4-8	1.3774
130 ESOL	(1.3774)
	.0000
80. [Ref. 35202] <u>One student was incorrectly reported in ESOL. The student was FES and ineligible for placement in ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	.3435
130 ESOL	(.3435)
	.0000
81. [Ref. 35203] <u>The file for one LEP student 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:</u>	
102 Basic 4-8	.4252
130 ESOL	(.4252)
	.0000
82. [Ref. 35204] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	.8504
130 ESOL	(.8504)
	.0000
83. [Ref. 35280] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Political Science, but taught a course that required certification in Social Science and 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:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Lakeview Middle School (#0352) (Continued)	
102 Basic 4-8	1.9237
112 Grades 4-8 with ESE Services	(1.4185)
130 ESOL	(.5052)
	<u>.0000</u>
	<u>.0000</u>
Tildenville Elementary School (#0361)	
84. [Ref. 36101] <u>The parents of one LEP student in the English for Speakers of Other Languages (ESOL) in the October survey were not notified of their child's placement in ESOL until December 20, 2004, after the October survey; consequently, the notification was not effective for that survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.4550
130 ESOL	(.4550)
	.0000
85. [Ref. 36102] <u>The LEP Student Plans for three students were not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:</u>	
102 Basic 4-8	2.0684
130 ESOL	(2.0684)
	.0000
86. [Ref. 36104] <u>The reported course schedules for eight LEP students incorrectly listed several courses in Basic education that should have been in ESOL. We made the following audit adjustments:</u>	
101 Basic K-3	(1.7427)
102 Basic 4-8	(1.0365)
130 ESOL	2.7792
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Tildenville Elementary School (#0361)</u> (Continued)	
87. [Ref. 36105] <u>The FTE calculations for three part-time PK-ESE students were incorrectly based on 900 annual instructional hours instead of 720. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.0050
254 ESE Support Level 4	<u>.1875</u>
	.1925
88. [Ref. 36106] <u>The reported CMW for one PK-ESE student was overstated due to an isolated data processing error. We made the following audit adjustment:</u>	
254 ESE Support Level 4	<u>(.0250)</u>
	(.0250)
89. [Ref. 36107] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
90. [Ref. 36108] <u>One student was reported incorrectly in program No. 255 (ESE Support Level 5) for instruction in the Hospital and Homebound program. The student had been dismissed from the Hospital and Homebound program prior to survey and received only on-campus instruction. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
91. [Ref. 36170/71/72/73/74/75] <u>Six teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status.</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Tildenville Elementary School (#0361)</u> (Continued)		
<u>We further noted that three of the teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 36170</u>		
101 Basic K-3	5.0833	
130 ESOL	<u>(5.0833)</u>	.0000
<u>Ref. 36171</u>		
101 Basic K-3	6.6873	
130 ESOL	<u>(6.6873)</u>	.0000
<u>Ref. 36172</u>		
101 Basic K-3	2.5140	
130 ESOL	<u>(2.5140)</u>	.0000
<u>Ref. 36173</u>		
101 Basic K-3	3.5079	
130 ESOL	<u>(3.5079)</u>	.0000
<u>Ref. 36174</u>		
101 Basic K-3	1.9583	
130 ESOL	<u>(1.9583)</u>	.0000
<u>Ref. 36175</u>		
101 Basic K-3	2.6500	
130 ESOL	<u>(2.6500)</u>	<u>.0000</u>
		<u>.1675</u>

Hunters Creek Middle School (#0381)

92. [Ref. 38101] The English language proficiency of one LEP student in the October survey was not assessed until January 2005; consequently, the student's ESOL-reporting in that survey was not adequately supported. We made the following audit adjustments:

102 Basic 4-8	.3618	
130 ESOL	<u>(.3618)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Hunters Creek Middle School (#0381) (Continued)	
93. [Ref. 38102] <u>The assessment of the English language proficiency of one student in ESOL in the October survey was not completed on a timely basis. The student had FES scores on a listening and speaking test taken on August 25, 2003, but the student's reading and writing skills were not tested until January 2005, after the October 2004 survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.0857
130 ESOL	<u>(.0857)</u>
	.0000
94. [Ref. 38103] <u>Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	1.3706
130 ESOL	<u>(1.3706)</u>
	.0000
95. [Ref. 38104] <u>The IEPs for three ESE students were missing and could not be located. We made the following audit adjustments:</u>	
102 Basic 4-8	1.5000
112 Grades 4-8 with ESE Services	<u>(1.5000)</u>
	.0000
96. [Ref. 38170] <u>One teacher, who taught one LEP student, had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
102 Basic 4-8	.1680
130 ESOL	<u>(.1680)</u>
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Adolescent Therapeutic Center (#0391)</u>	
97. [Ref. 39101] <u>The FTE for students in the July and June surveys was incorrectly calculated due to an isolated data processing errors involving days-in-term. We made the following audit adjustments:</u>	
102 Basic 4-8	(.0521)
103 Basic 9-12	.3561
112 Grades 4-8 with ESE Services	(.0011)
113 Grades 9-12 with ESE Services	.0446
130 ESOL	.0534
254 ESE Support Level 4	(.0458)
300 Vocational 9-12	<u>(1.1351)</u>
	(.7800)
98. [Ref. 39102] <u>Thirteen students in the July survey, 1 student in the October survey and 58 students in the June survey were not enrolled during the survey concerned and should not have been reported. We made the following audit adjustments:</u>	
102 Basic 4-8	(.6138)
103 Basic 9-12	(5.9435)
112 Grades 4-8 with ESE Services	(.8290)
113 Grades 9-12 with ESE Services	(3.6410)
300 Vocational 9-12	<u>(.2533)</u>
	(11.2806)
99. [Ref. 39103] <u>The files for three LEP students did not contain the students' English language assessment test results, LEP Student Plans, or parental notification documentation. We made the following audit adjustments:</u>	
103 Basic 9-12	1.6857
130 ESOL	<u>(1.6857)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Adolescent Therapeutic Center (#0391)</u> (Continued)	
100. [Ref. 39104] <u>The course schedules for four ESE students were incorrectly reported in programs other than Exceptional education. The course schedules for ESE students should be reported entirely in Exceptional education. We made the following audit adjustments:</u>	
102 Basic 4-8	(.4580)
112 Grades 4-8 with ESE Services	<u>.4580</u>
	.0000
103 Basic 9-12	(.0334)
113 Grades 9-12 with ESE Services	<u>.0334</u>
	.0000
113 Grades 9-12 with ESE Services	.0834
130 ESOL	(.0334)
300 Vocational 9-12	<u>(.0500)</u>
	.0000
103 Basic 9-122	(.0420)
113 Grades 9-12 with ESE Services	.1050
300 Vocational 9-12	<u>(.0630)</u>
	.0000
101. [Ref. 39105] <u>We noted the following exceptions involving three students who were reported in program No. 254 (ESE Support Level 4): two students (one in the July survey and one in the February survey) had no documentation to support that they were ESE students and one student's <i>Matrix of Services</i> form was missing three of its four pages. We made the following audit adjustments:</u>	
103 Basic 9-12	.5837
113 Grades 9-12 with ESE Services	(.2503)
254 ESE Support Level 4	<u>(.3334)</u>
	.0000
102. [Ref. 39180/81/82/83/84/85/86/87/88] <u>Nine 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 July, October, or February surveys. The teachers were certified in various areas not including ESE, but taught courses that required certification in ESE.</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Adolescent Therapeutic Center (#0391)</u> (Continued)		
<u>We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 39180</u>		
103 Basic 9-12	.0447	
113 Grades 9-12 with ESE Services	(.0447)	.0000
<u>Ref. 39181</u>		
103 Basic 9-12	.1332	
254 ESE Support Level 4	(.1332)	.0000
<u>Ref. 39182</u>		
103 Basic 9-12	.1249	
254 ESE Support Level 4	(.1249)	.0000
<u>Ref. 39183</u>		
103 Basic 9-12	.0333	
254 ESE Support Level 4	(.0333)	.0000
<u>Ref. 39184</u>		
103 Basic 9-12	.1998	
113 Grades 9-12 with ESE Services	(.1332)	
254 ESE Support Level 4	(.0666)	.0000
<u>Ref. 39185</u>		
a. 102 Basic 4-8	.2080	
112 Grades 4-8 with ESE Services	(.2080)	
b. 103 Basic 9-12	1.5137	
113 Grades 9-12 with ESE Services	(.9140)	
130 ESOL	(.1840)	
254 ESE Support Level 4	(.4157)	.0000
<u>Ref. 39186</u>		
103 Basic 9-12	1.5818	
113 Grades 9-12 with ESE Services	(.8080)	
130 ESOL	(.6078)	
254 ESE Support Level 4	(.1660)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Adolescent Therapeutic Center (#0391)</u> (Continued)		
<u>Ref. 39187</u>		
103 Basic 9-12	.1040	
113 Grades 9-12 with ESE Services	(.1040)	.0000
<u>Ref. 39188</u>		
103 Basic 9-12	.2970	
113 Grades 9-12 with ESE Services	(.1305)	
130 ESOL	(.0999)	
254 ESE Support Level 4	(.0666)	<u>.0000</u> <u>(12.0606)</u>
<u>Lake Silver Elementary School (#0521)</u>		
103. [Ref. 52101] <u>We noted the following exceptions involving four students in ESOL: two students had been dismissed from ESOL during the previous school year; one student was placed in ESOL for a fourth year without having the student's English language proficiency assessed; and one student had been appropriately tested and placed in ESOL program, but was incorrectly reported in program No. 101 (Basic K-3). We made the following audit adjustments:</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	.3934	
130 ESOL	(1.3934)	.0000
104. [Ref. 52102] <u>The Matrix of Services forms for three ESE students incorrectly included one Special Considerations point for which the students' were not eligible. We recomputed the students' Matrix scores without this additional point and made the following audit adjustments:</u>		
254 ESE Support Level 4	2.0000	
255 ESE Support Level 5	(2.0000)	.0000
105. [Ref. 52103] <u>One student was absent the entire survey period and should not have been reported. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lake Silver Elementary School (#0521) (Continued)

106. [Ref. 52170] One teacher taught Primary Language Arts to a class that included LEP students, but 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 LEP students taught by this teacher were not notified of the teacher’s out-of-field status. Additionally, the teacher had earned none of the 240 in-service training points required in ESOL strategies, pursuant to the teacher’s in-service training timeline. We made the following audit adjustments:

101 Basic K-3	1.7062	
130 ESOL	<u>(1.7062)</u>	.0000

107. [Ref. 52180/81] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Speech Correction and ESOL, but taught a course that required certification in Physical Therapy. The other teacher held certification in Elementary Education and ESOL, but taught a course that required certification in ESE. 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. 52180</u>		
254 ESE Support Level 4	<u>(.0500)</u>	(.0500)
 <u>Ref. 52181</u>		
102 Basic 4-8	.3934	
112 Grades 4-8 with ESE Services	<u>(.3934)</u>	.0000
		<u>(.5500)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lee Middle School (#0581)</u>	
108. [Ref. 58101] <u>The reported course schedules for five students were incomplete due to isolated data processing errors. We made the following audit adjustments:</u>	
102 Basic 4-8	.1532
112 Grades 4-8 with ESE Services	<u>.0582</u>
	.2114
109. [Ref. 58102] <u>We noted the following exceptions involving eight LEP students: three students were beyond the six year period allowed for State funding of ESOL; the files for two students were missing and could not be located; the LEP Student Plan for one student was not prepared until after survey; and two students were not placed in ESOL and their parents notified of that placement until after survey. We made the following audit adjustments:</u>	
102 Basic 4-8	1.6937
130 ESOL	<u>(1.6937)</u>
	.0000
110. [Ref. 58103] <u>We noted the following exceptions involving three ESE students: one student had been dismissed from Exceptional education in a prior school year and two students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
102 Basic 4-8	1.0000
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>
	.0000
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
254 ESE Support Level 4	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	<u>.0000</u>
	<u>.2114</u>
<u>Azalea Park Elementary School (#0611)</u>	
111. [Ref. 61101] <u>Two students withdrew from school prior to survey and should not have been reported. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Azalea Park Elementary School (#0611)</u> (Continued)	
101 Basic K-3	(.5000)
254 ESE Support Level 4	(.3750)
	(.8750)
112. [Ref. 61102] <u>Three students in ESOL had English language assessment scores indicating that they were FES. We also noted that the assessments were not completed on a timely basis for the two students: one assessment was completed on December 10, 2004, for a student reported in the October survey, and the other on March 4, 2005, for a student reported in the February survey. We made the following audit adjustments:</u>	
101 Basic K-3	1.5000
102 Basic 4-8	1.0000
130 ESOL	(2.5000)
	.0000
113. [Ref. 61103] <u>We noted exceptions involving the parental notification letters for four LEP students. The letters for three of the four students were marked 2004-05 instead of being specifically dated and we could not otherwise determine if they had been sent to the students' parents on a timely basis. The letter for the fourth student, who was in the October survey, was dated after that survey. We made the following audit adjustments:</u>	
101 Basic K-3	2.0000
130 ESOL	(2.0000)
	.0000
114. [Ref. 61104] <u>The LEP Student Plan for one LEP student was not reviewed and updated for the 2004-2005 school year. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
115. [Ref. 61105] <u>The CMW for two PK-ESE students was reported incorrectly due to an isolated data processing error. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	(.0750)
254 ESE Support Level 4	(.0250)
	(.1000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsAzalea Park Elementary School (#0611) (Continued)

116. [Ref. 61106] The Matrix of Services forms for two ESE students were incorrectly scored. One Matrix form showed an incorrect total score of 18 points (program No. 254 (ESE Support Level 4)); however, the correct total score should have been 17 points (program No. 111 (Grades K-3 with ESE Services)). The other student's Matrix form incorrectly included the 13 Special Considerations points designated for PK children who have disabilities and are served in the home or hospital on an individual basis. This student was not in the Hospital and Homebound program and was not eligible for the additional 13 points. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.8750	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.3750)	.0000

117. [Ref. 61107] One ESE student 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	.3500	
254 ESE Support Level 4	(.3500)	.0000

118. [Ref. 61108] A Matrix of Services form for one ESE student in the February survey was missing and could not be located. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.3750	
254 ESE Support Level 4	(.3750)	.0000

119. [Ref. 61170/71/72/73/74/76/77] The parents of LEP students who were taught by seven out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that four of these seven teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to their in-service training timelines. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Azalea Park Elementary School (#0611)(Continued)</u>		
<u>Ref. 61170</u>		
101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
<u>Ref. 61171</u>		
101 Basic K-3	8.5000	
130 ESOL	<u>(8.5000)</u>	.0000
<u>Ref. 61172</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
<u>Ref. 61173</u>		
101 Basic K-3	9.0000	
130 ESOL	<u>(9.0000)</u>	.0000
<u>Ref. 61174</u>		
102 Basic 4-8	4.9984	
130 ESOL	<u>(4.9984)</u>	.0000
<u>Ref. 61176</u>		
101 Basic K-3	8.0000	
130 ESOL	<u>(8.0000)</u>	.0000
<u>Ref. 61177</u>		
101 Basic K-3	18.5000	
130 ESOL	<u>(18.5000)</u>	.0000

120. [Ref. 61175/78/79/90] Four teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 61175</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Azalea Park Elementary School (#0611)</u> (Continued)		
<u>Ref. 61178</u>		
102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
<u>Ref. 61179</u>		
102 Basic 4-8	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
<u>Ref. 61190</u>		
101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	<u>.0000</u>
		<u>(.9750)</u>
<u>Colonial High School (#0661)</u>		
121.	[Ref. 66101] <u>One student in ESOL was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
	103 Basic 9-12	.6684
	130 ESOL	<u>(.6684)</u>
		.0000
122.	[Ref. 66102] <u>One student was not enrolled in school during survey week and should not have been reported. We made the following audit adjustment:</u>	
	130 ESOL	<u>(.1668)</u>
		(.1668)
123.	[Ref. 66103] <u>One student was reported incorrectly in ESOL. The student had been dismissed from ESOL prior to survey. We made the following audit adjustments:</u>	
	103 Basic 9-12	.2508
	130 ESOL	<u>(.2508)</u>
		.0000
124.	[Ref. 66104] <u>The LEP Student Plan for one student in the February survey was not prepared until April 5, 2005, several weeks after that survey. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Colonial High School (#0661)</u> (Continued)	
103 Basic 9-12	.4176
130 ESOL	(.4176)
	.0000
125. [Ref. 66105] <u>One Basic student was reported incorrectly in ESOL. The student had not been placed in that program. We made the following audit adjustments:</u>	
103 Basic 9-12	.1668
130 ESOL	(.1668)
	.0000
126. [Ref. 66106] <u>The parents of one LEP student, who was placed in ESOL on August 31, 2004, and reported in the October survey, were not notified of their child's placement until November 2, 2004. We made the following audit adjustments:</u>	
103 Basic 9-12	.4182
130 ESOL	(.4182)
	.0000
127. [Ref. 66107] <u>The file for one LEP student was missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	.4182
130 ESOL	(.4182)
	.0000
128. [Ref. 66108] <u>The English language proficiency of one LEP student was not assessed prior to the student's placement in ESOL for a fourth year. We made the following audit adjustments:</u>	
103 Basic 9-12	.3342
130 ESOL	(.3342)
	.0000
129. [Ref. 66109] <u>Five students were reported incorrectly for less than .5000 FTE due to isolated data processing errors. We made the following audit adjustments:</u>	
103 Basic 9-12	.3272
113 Grades 9-12 with ESE Services	.0818
	.4090

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Colonial High School (#0661)</u> (Continued)	
130. [Ref. 66110] <u>The files for three ESE students did not contain a current IEP or EP. We made the following audit adjustments:</u>	
103 Basic 9-12	2.9176
113 Grades 9-12 with ESE Services	<u>(2.9176)</u>
	.0000
131. [Ref. 66111] <u>The <i>Matrix of Services</i> form for one ESE student incorrectly included the one Special Considerations point designated for students with a total <i>Matrix</i> score of 17 points and a Level 5 rating in three of the five Domains. This student was rated Level 5 in only one Domain and, thus, was not eligible for the Special Considerations point. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
132. [Ref. 66112] <u>The <i>Matrix of Services</i> form for one ESE student in program No. 254 (ESE Support Level 4) was missing and could not be located. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
133. [Ref. 66113] <u>Three ESE students were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	<u>(1.0000)</u>
255 ESE Support Level 5	<u>(.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Colonial High School (#0661) (Continued)

134. [Ref. 66114] Two students were reported incorrectly in program No. 255 (ESE Support Level 5) for services provided in the Hospital and Homebound program. One student had been dismissed from that program and returned to on-campus classes prior to the survey. The other student was scheduled for intermittent Hospital and Homebound services, but was provided only on-campus instruction during survey. We made the following audit adjustments:

103 Basic 9-12	1.5000	
255 ESE Support Level 5	<u>(1.5000)</u>	.0000

135. [Ref. 66115] We noted exceptions involving the timecards for six students in OJT: the timecards for five students were missing and could not be located; and the timecard for one student indicated that the student did not work during survey. We made the following audit adjustment:

300 Vocational 9-12	<u>(1.5746)</u>	(1.5746)
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136. [Ref. 66170/71] Two teachers, whose classes included LEP students, had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 66170</u>		
103 Basic 9-12	3.5916	
130 ESOL	<u>(3.5916)</u>	.0000

<u>Ref. 66171</u>		
103 Basic 9-12	1.0878	
130 ESOL	<u>(1.0878)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Colonial High School (#0661)</u> (Continued)	
137. [Ref. 66172] <u>One teacher taught Primary Language Arts to a class that included LEP students, but was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
103 Basic 9-12	.0840
130 ESOL	(.0840)
	.0000
138. [Ref. 66180/82] <u>The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 66180</u>	
103 Basic 9-12	3.7530
113 Grades 9-12 with ESE Services	(2.5842)
130 ESOL	(1.1688)
	.0000
<u>Ref. 66182</u>	
103 Basic 9-12	3.2506
113 Grades 9-12 with ESE Services	(2.0794)
130 ESOL	(1.1712)
	.0000
139. [Ref. 66181/83] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Sociology, but taught courses that required certification in ESE. The other teacher held certification in History, but taught a course that required certification in Social Science, Political Science, or Law. 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>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Colonial High School (#0661)</u> (Continued)		
<u>Ref. 66181</u>		
103 Basic 9-12	13.8442	
113 Grades 9-12 with ESE Services	(13.7608)	
254 ESE Support Level 4	(.0834)	.0000
<u>Ref. 66183</u>		
103 Basic 9-12	7.9392	
113 Grades 9-12 with ESE Services	(.5838)	
130 ESOL	(7.3554)	.0000
		<u>(1.3324)</u>

Oak Ridge High School (#0691)

140. [Ref. 69101] We noted exceptions involving 21 LEP students, as follows:
- a. The English language proficiency of 18 students was not assessed prior to the students' ESOL-placement being continued for a fourth, fifth, or sixth year. We also noted that 1 of the 18 students did not have a current LEP Student Plan and 1 was beyond the six-year period allowed for State funding of ESOL.
 - b. The file for one student did not contain the student's English language proficiency test results or evidence that the student's parents had been notified of their child's ESOL-placement.
 - c. Two students were beyond the six year period allowed for State funding of ESOL.

We made the following audit adjustments:

103 Basic 9-12	12.3250	
130 ESOL	(12.3250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Oak Ridge High School (#0691)</u> (Continued)	
141. [Ref. 69102] <u>The reported course schedules for two students did not include two of the students' courses due to isolated data processing errors. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.1600
130 ESOL	<u>.1600</u>
	.3200
142. [Ref. 69103] <u>The timecards for one student in OJT were missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	<u>(.3200)</u>
	(.3200)
143. [Ref. 69104] <u>The files for two ESE students in program No. 113 (Grades 9-12 with ESE Services) did not contain an IEP that was current for the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	2.0000
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>
	.0000
144. [Ref. 69105] <u>We noted exceptions involving six ESE students, as follows:</u>	
a. <u>One student was reported in program No. 254 (ESE Support Level 4) for services in the Hospital and Homebound program; however, the student had been dismissed from that program prior to survey and should have been reported in program No. 103 (Basic 9-12).</u>	
b. <u>Three students were not reported in accordance with their <i>Matrix of Services</i> forms.</u>	
c. <u>The <i>Matrix of Services</i> forms for two students were missing and could not be located.</u>	

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Oak Ridge High School (#0691)</u> (Continued)	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	(2.0000)
113 Grades 9-12 with ESE Services	2.9600
255 ESE Support Level 5	(2.9600)
	.0000

145. [Ref. 69170] One teacher taught Primary Language Arts to a class that included one LEP student, but 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 LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.0850	
130 ESOL	(.0850)	.0000
		.0000

Chickasaw Elementary School (#0831)

146. [Ref. 83101] Two students were reported incorrectly in ESOL in the October survey. The students were FES. We also noted that the students' parents were not notified of their children's ESOL-placement and the students' English language proficiency assessment tests were not completed until October 22, 2004, after the October survey. We made the following audit adjustments:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

147. [Ref. 83102] We noted exceptions involving four LEP students in the October survey:

- a. The parents of two students were not notified of their children's placement in ESOL until November 18, 2004, after the October survey.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsChickasaw Elementary School (#0831) (Continued)

- b. The English language proficiency of one student was not assessed until October 22, 2004, one week after the October survey, at which time the student was classified as FES. We noted that the student was dismissed from ESOL on November 23, 2004.
- c. The English language proficiency of one student was not assessed until December 7, 2004. We noted that the student was initially placed in ESOL on August 11, 2003.

We made the following audit adjustments:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

148. [Ref. 83103] Five PK-ESE students were reported incorrectly in program No. 254 (ESE Support Level 4). The students' Matrix of Services forms included the three Special Considerations points designated for PK students who earn less than .5000 FTE; however, the students earned a full .5000 FTE. We made the following audit adjustments:

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

149. [Ref. 83170/71/72/74/75] The parents of LEP students taught by five out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that three of the five teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Chickasaw Elementary School (#0831) (Continued)</u>			
<u>Ref. 83170</u>			
102 Basic 4-8	.5000		
130 ESOL	<u>(.5000)</u>		.0000
<u>Ref. 83171</u>			
101 Basic K-3	13.5000		
130 ESOL	<u>(13.5000)</u>		.0000
<u>Ref. 83172</u>			
101 Basic K-3	4.5000		
130 ESOL	<u>(4.5000)</u>		.0000
<u>Ref. 83174</u>			
102 Basic 4-8	.5000		
130 ESOL	<u>(.5000)</u>		.0000
<u>Ref. 83175</u>			
101 Basic K-3	18.0000		
130 ESOL	<u>(18.0000)</u>		.0000
150.	[Ref. 83173] <u>One teacher taught Primary Language Arts to a class that included LEP students, but 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 LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
	102 Basic 4-8	3.2200	
	130 ESOL	<u>(3.2200)</u>	.0000
151.	[Ref. 83180] <u>One teacher who provided Occupational Therapy services did not hold an Occupational Therapist license. We made the following audit adjustments:</u>		
	101 Basic K-3	.0375	
	111 Grades K-3 with ESE Services	<u>(.0375)</u>	
	102 Basic 4-8	.0367	
	112 Grades 4-8 with ESE Services	<u>(.0300)</u>	
	254 ESE Support Level 4	<u>(.0067)</u>	<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lancaster Elementary School (#0851)</u>	
152. [Ref. 85102] <u>We noted the following exceptions involving two LEP students: the file for one student did not contain evidence that the student's parents were notified of their child's ESOL-placement; and the file for the other student was missing and could not be located. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u>
	.0000
153. [Ref. 85103] <u>The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
102 Basic 4-8	.5000
130 ESOL	<u>(1.0000)</u>
	.0000
154. [Ref. 85104] <u>The course schedules for two ESE students were reported incorrectly in ESOL and Basic education. ESE students should have their entire course schedules reported in Exceptional education. We made the following audit adjustments:</u>	
102 Basic 4-8	(.1153)
112 Grades 4-8 with ESE Services	.5000
130 ESOL	<u>(.3847)</u>
	.0000
111 Grades K-3 with ESE Services	.5000
130 ESOL	<u>(.5000)</u>
	.0000
155. [Ref. 85105] <u>Seven students were reported incorrectly in ESOL. The students were FES and ineligible for ESOL. We also noted that the parents of one of the students had answered "NO" to each of the three language-status questions on the student's Home Language Survey. (A "YES" answer to the second or third question is generally necessary for ESOL-placement and assessment.) We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lancaster Elementary School (#0851)</u> (Continued)	
101 Basic K-3	4.8000
130 ESOL	<u>(4.8000)</u>
	.0000
156. [Ref. 85106] <u>We noted the exceptions involving two LEP students. The LEP Student Plan for one student and the parental notification letter for one student were not dated and we could not otherwise determine if they had been completed on a timely basis. We made the following audit adjustments:</u>	
101 Basic K-3	1.5000
130 ESOL	<u>(1.5000)</u>
	.0000
157. [Ref. 85107] <u>The file for one ESE student in program No. 111 (Grades K-3 with ESE Services) did not contain an IEP that was current for the reporting survey. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	<u>(.5000)</u>
	.0000
158. [Ref. 85170/71/72/73/74/75/76/77] <u>Eight teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, we further noted that three of the eight teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 85170</u>	
102 Basic 4-8	.3000
130 ESOL	<u>(.3000)</u>
	.0000
<u>Ref. 85171</u>	
101 Basic K-3	2.3750
130 ESOL	<u>(2.3750)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lancaster Elementary School (#0851) (Continued)</u>		
<u>Ref. 85172</u>		
102 Basic 4-8	.8101	
130 ESOL	<u>(.8101)</u>	.0000
<u>Ref. 85173</u>		
102 Basic 4-8	1.0304	
130 ESOL	<u>(1.0304)</u>	.0000
<u>Ref. 85174</u>		
101 Basic K-3	5.2500	
130 ESOL	<u>(5.2500)</u>	.0000
<u>Ref. 85175</u>		
101 Basic K-3	2.5308	
130 ESOL	<u>(2.5308)</u>	.0000
<u>Ref. 85176</u>		
101 Basic K-3	2.6250	
130 ESOL	<u>(2.6250)</u>	.0000
<u>Ref. 85177</u>		
101 Basic K-3	4.7500	
130 ESOL	<u>(4.7500)</u>	.0000
159. [Ref. 85178] <u>The parents of LEP students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
101 Basic K-3	17.4375	
130 ESOL	<u>(17.4375)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

McCoy Elementary School (#0891)

160. [Ref. 89101] The files for eight LEP students did not contain the students' course schedules or other evidence that the students' LEP Student Plans had been reviewed and updated for the 2004-05 school year. We made the following audit adjustments:

101 Basic K-3	4.5000	
102 Basic 4-8	1.7200	
130 ESOL	<u>(6.2200)</u>	.0000

161. [Ref. 89102] The English language proficiency assessment and parental notification for one LEP student was not made on a timely basis. The student was placed in ESOL on January 18, 2005, and reported in ESOL in the February survey; however, the student's assessment did not occur until March 2, 2005, and the student's parents were not notified of their child's ESOL-placement until March 18, 2005. We made the following audit adjustments:

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

162. [Ref. 89103] The English language proficiency of two LEP students was not assessed prior to the continuation of their ESOL-placement for a fourth and fifth year of service, respectively. Both assessments were completed on March 2, 2005, after the February survey. We made the following audit adjustments:

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

163. [Ref. 89104] The files for two LEP students were 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)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
McCoy Elementary School (#0891) (Continued)	
101 Basic K-3	.5000
102 Basic 4-8	.5000
130 ESOL	(1.0000)
	.0000
164. [Ref. 89105] <u>One ESE student in the October survey was incorrectly reported in both Basic education and ESOL. ESE students should have their entire course schedules reported in Exceptional education. We made the following audit adjustments:</u>	
102 Basic 4-8	(.3832)
112 Grades 4-8 with ESE Services	.5000
130 ESOL	(1.1168)
	.0000
165. [Ref. 89106] <u>One ESE student was incorrectly reported in program No. 254 (ESE Support Level 4). The student's Matrix of Services form incorrectly included the three Special Consideration Points designated for PK students who earn less than .5000 FTE. The student in question was a kindergarten student and earned a full .5000 FTE. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
166. [Ref. 89107] <u>The files for two ESE students did not contain an IEP that was current for the reporting survey. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
167. [Ref. 89108] <u>The file for one ESE student did not contain an IEP that was current for the reporting survey. We also noted that three pages of the student's four-page Matrix of Services form were missing and could not be located. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
254 ESE Support Level 4	(.5000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

McCoy Elementary School (#0891) (Continued)

168. [Ref. 89170/71/72] Three teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, the teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 89170</u>		
102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
<u>Ref. 89171</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
<u>Ref. 89172</u>		
101 Basic K-3	6.0000	
130 ESOL	<u>(6.0000)</u>	.0000

169. [Ref. 89173/74/75/76] The parents of LEP students taught by four out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that two of the four teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 89173</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
<u>Ref. 89174</u>		
101 Basic K-3	12.5000	
130 ESOL	<u>(12.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>McCoy Elementary School (#0891)</u> (Continued)		
<u>Ref. 89175</u>		
101 Basic K-3	.5000	
102 Basic 4-8	16.0000	
130 ESOL	<u>(16.5000)</u>	.0000
<u>Ref. 89176</u>		
101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Pershing Elementary School (#0901)</u>		
170. [Ref. 90102] <u>Two students were reported incorrectly in ESOL. The students were FES and should have been reported in Basic education. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.0000)</u>	.0000
171. [Ref. 90103] <u>The LEP Student Plans for two LEP students were missing and could not be located. We made the following audit adjustments:</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Union Park Middle School (#0911)

172. [Ref. 91101] We noted the following exceptions involving four LEP students:
- a. The English language proficiency of two students was not assessed to justify the students' continued placement in ESOL for a fifth year of service. We also noted that the LEP Student Plan for one of the students was missing and could not be located.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
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Union Park Middle School (#0911) (Continued)

- b. The English language proficiency of two students was not assessed on a timely basis. One student was in her fifth year of ESOL-placement at the time of the October survey, but the assessment was not conducted until November 19, 2004, after that survey. The other student was in her sixth year of ESOL-placement at the time of the February survey, but the assessment was not conducted until March 2, 2005.

We made the following audit adjustments:

102 Basic 4-8	2.5878	
130 ESOL	<u>(2.5878)</u>	.0000

- 173. [Ref. 91102] One student had withdrawn from school prior to survey and should not have been reported. We made the following audit adjustments:

102 Basic 4-8	(.1431)	
130 ESOL	<u>(.3569)</u>	(.5000)

- 174. [Ref. 91103] Two LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:

102 Basic 4-8	.7163	
130 ESOL	<u>(.7163)</u>	.0000

- 175. [Ref. 91104] The parents of two LEP students in the October survey were not notified of their children's ESOL-placement until November 3, 2004, and December 14, 2004, respectively; consequently, the notifications were not current for the October survey. We also noted that the English language assessment of one of the students was not completed until December 10, 2004. We made the following audit adjustments:

102 Basic 4-8	.8054	
130 ESOL	<u>(.8054)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Union Park Middle School (#0911)</u> (Continued)	
176. [Ref. 91105] <u>The LEP Student Plans for three LEP students did not include the students' course schedules or other evidence that their Plans had been reviewed and updated for the 2004-2005 school year. We made the following audit adjustments:</u>	
102 Basic 4-8	.4443
130 ESOL	(.4443)
	.0000
177. [Ref. 91106] <u>The file for one ESE student did not contain an IEP that was current for the reporting survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	.0000
178. [Ref. 91107] <u>Two ESE students were incorrectly reported in program No. 255 (ESE Support Level 5). Each student's Matrix of Services form included the Special Consideration Point designated for students who have a total score of 17 points and a Level 5 rating in three of the five Domains. Each student had a total score of 21 points and only three Domains with a level 5 rating. We made the following audit adjustments:</u>	
254 ESE Support Level 4	2.0000
255 ESE Support Level 5	(2.0000)
	.0000
179. [Ref. 91108] <u>One ESE student was not reported in accordance with his Matrix of Services form. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
180. [Ref. 91180] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Health Education, Physical Education, and Driver's Education, but taught a course that required certification in Family Consumer Science or Vocational Home Education.</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Union Park Middle School (#0911)</u> (Continued)	
<u>We also noted that the parents of the students taught by this teacher were not notified of the teacher’s out-of-field status. We made the following audit adjustments:</u>	
102 Basic 4-8	4.8491
112 Grades 4-8 with ESE Services	(4.7574)
130 ESOL	(.0917)
	<u>.0000</u>
	<u>(.5000)</u>

Dr. Phillips High School (#0931)

181. [Ref. 93101] Eighteen students were reported incorrectly in ESOL. The students were not enrolled or served in ESOL. We made the following audit adjustments:

103 Basic 9-12	2.3523	
130 ESOL	(2.3523)	
		.0000

182. [Ref. 93102] We noted that the English language assessments of three students in ESOL were not conducted on at timely basis, as follows:

- a. The English language assessment for one student in the October survey, who began a fifth year of ESOL-placement on August 14, 2004, was not completed until October 25, 2004.
- b. The English language assessment for one student in the February survey, who began a fourth year of ESOL-placement on January 30, 2005, was not completed until March 16, 2005, at which time the student was classified as FES and dismissed from ESOL.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Dr. Phillips High School (#0931)</u> (Continued)	
c. <u>The English language assessment for listening and speaking for one student in the February survey was conducted on February 3, 2005, and indicated that the student was FES. The student, who was in a fifth year of ESOL-placement, was continued in ESOL pending a reading and writing test; however, an LEP Committee did not meet to review the continuation and the reading and writing test was not administered until March 30, 2005, after the February survey.</u>	
<u>We made the following audit adjustments:</u>	
103 Basic 9-12	1.0934
130 ESOL	<u>(1.0934)</u>
	.0000
183. [Ref. 93103] <u>The files for two students in ESOL did not contain the students' English language assessment test results. We also noted that one file was missing evidence that the student's parents had been notified of their child's placement in ESOL.</u>	
<u>We made the following audit adjustments:</u>	
103 Basic 9-12	1.2635
130 ESOL	<u>(1.2635)</u>
	.0000
184. [Ref. 93104] <u>Five students were reported incorrectly in ESOL. All of the students had been dismissed from ESOL prior to the 2004-2005 school year. We made the following audit adjustments:</u>	
103 Basic 9-12	.5877
130 ESOL	<u>(.5877)</u>
	.0000
185. [Ref. 93105] <u>The files for four ESE students did not contain an IEP that was current for the reporting survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.1668
103 Basic 9-12	2.5000
112 Grades 4-8 with ESE Services	<u>(.1668)</u>
113 Grades 9-12 with ESE Services	<u>(2.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Dr. Phillips High School (#0931) (Continued)

186. [Ref. 93106] Two students were reported incorrectly in program No. 255 (ESE Support Level 5) for services in Hospital and Homebound program. One student had been dismissed from the program during the prior school year and should have been reported in Basic education. The other student was provided on-campus instruction at Dr. Phillips High School and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

103 Basic 9-12	.4600	
113 Grades 9-12 with ESE Services	.3382	
255 ESE Support Level 5	<u>(.7982)</u>	.0000

187. [Ref. 93107] The timecards for eight students in OJT were missing and could not be located. We made the following audit adjustment:

300 Vocational 9-12	<u>(1.4933)</u>	(1.4933)
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188. [Ref. 93108] The timecard for one student in OJT supported less work time than was reported. The student was reported for 520 minutes in OJT, but the student's timecard supported only 300 minutes. We made the following audit adjustment:

300 Vocational 9-12	<u>(.0734)</u>	(.0734)
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189. [Ref. 93109] Two students were absent during the survey period and should not have been reported. We also noted that one of the students was reported incorrectly in ESOL. The student was not enrolled in that program. We made the following audit adjustments:

103 Basic 9-12	<u>(.5784)</u>	
130 ESOL	<u>(.4216)</u>	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Dr. Phillips High School (#0931)</u> (Continued)		
190. [Ref. 93170] <u>The parents of LEP students taught by one out-of-field teacher during the school term covered by the February survey were not notified until March 1, 2005, of the teacher's out-of-field status. Consequently, the notification was not current for the February survey. We made the following audit adjustments:</u>		
103 Basic 9-12	20.6657	
130 ESOL	<u>(20.6657)</u>	.0000
191. [Ref. 93171] <u>One teacher taught Primary Language Arts to a class that included one LEP student, but 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 LEP student taught by this teacher were not notified of the teacher's out-of-field status. Additionally, the teacher had earned none of the required 120 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>		
103 Basic 9-12	.0847	
130 ESOL	<u>(.0847)</u>	.0000
192. [Ref. 93172/73/74] <u>Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in English and Speech, but taught courses that required certification in Drama. One teacher held certification in Athletic Coaching and Health, but taught courses that required certification in Physical Education. One teacher held certification in Political Science, but taught courses that required certification in Social Science, History, or Middle Grades Integrated Curriculum. 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>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Dr. Phillips High School (#0931) (Continued)		
<u>Ref. 93172</u>		
103 Basic 9-12	1.0868	
113 Grades 9-12 with ESE Services	<u>(1.0868)</u>	.0000
<u>Ref. 93173</u>		
103 Basic 9-12	.2561	
113 Grades 9-12 with ESE Services	<u>(.2561)</u>	.0000
<u>Ref. 93174</u>		
103 Basic 9-12	7.0256	
113 Grades 9-12 with ESE Services	<u>(.1634)</u>	
130 ESOL	<u>(6.8622)</u>	.0000
193. [Ref. 93175/76] <u>Two teachers, who taught Basic subjects to classes that included LEP students had earned none of the 60 required in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 93175</u>		
103 Basic 9-12	6.3234	
130 ESOL	<u>(6.3234)</u>	.0000
<u>Ref. 93176</u>		
103 Basic 9-12	.6784	
130 ESOL	<u>(.6784)</u>	.0000
		<u>(2.5667)</u>

Arbor Ridge School (#0981)

194. [Ref. 98101/02] The parents of seven LEP students were not notified of their children's ESOL-placement (two of the students) or were not notified until after the surveys concerned (the remaining five students). The late notifications were made a few weeks to a month or more after survey. We also noted that the file for one of the two students whose parents were not notified was also missing the student's LEP Student Plan. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Arbor Ridge School (#0981) (Continued)</u>		
Ref. 98101		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
Ref. 98102		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
195. [Ref. 98103] <u>One second-grade student was reported incorrectly in ESOL in the October survey. According to the student's English language assessment for listening and speaking conducted on August 11, 2004, the student was FES. However, we noted that the student's ESOL-placement was continued pending assessment of the student's reading and writing skills, although such assessment is a requirement only for fourth through twelfth grade students. The student's reading and writing assessment was conducted on October 26, 2004, approximately two weeks after the October survey and more than two months after the date of the student's listening and speaking assessment. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
196. [Ref. 98104] <u>The Matrix of Services forms for three ESE students incorrectly included the three Special Considerations points designated for PK students who earn less than .5000 FTE. Two of the three students were in kindergarten and earned a full .5000 FTE. The third student was in PK, but also earned a full .5000 FTE. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Arbor Ridge School (#0981) (Continued)		
197. [Ref. 98105] <u>One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. The student was only provided on-campus instruction. We made the following audit adjustments:</u>		
254 ESE Support Level 4	.6000	
255 ESE Support Level 5	(.6000)	.0000
198. [Ref. 98170/71] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, the teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 98170</u>		
101 Basic K-3	.4062	
130 ESOL	(.4062)	.0000
<u>Ref. 98171</u>		
101 Basic K-3	7.3553	
130 ESOL	(7.3553)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>University High School (#1001)</u>			
199. [Ref. 100101] <u>The LEP Student Plans for 39 LEP students were not updated and reviewed for the 2004-05 school year. We also noted the following exceptions involving 13 of these 39 students: (1) the English language proficiency of 10 students was not assessed prior to the continuation of their ESOL-placement beyond the initial three-year base period; (2) the English language proficiency of 1 student was not assessed on a timely basis (i.e., within 20 days of the student's ESOL-placement); and (3) the parents of 2 students were not notified of their children's placement in ESOL until after survey (on November 23, 2004, and March 31, 2005, respectively). We made the following audit adjustments:</u>			
103 Basic 9-12	24.2500		
130 ESOL	<u>(24.2500)</u>		.0000
200. [Ref. 100102] <u>The files for three LEP students were missing and could not be located. We made the following audit adjustments:</u>			
103 Basic 9-12	1.8700		
130 ESOL	<u>(1.8700)</u>		.0000
201. [Ref. 100103] <u>Three LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>			
103 Basic 9-12	.5100		
130 ESOL	<u>(.5100)</u>		.0000
202. [Ref. 100104] <u>The files for two ESE students did not contain an IEP or EP, respectively, that was current for the reporting survey. We made the following audit adjustments:</u>			
103 Basic 9-12	1.0000		
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
University High School (#1001) (Continued)	
203. [Ref. 100105] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	.5000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	(.5000)
	.0000
204. [Ref. 100106] <u>One ESE student was reported incorrectly in Basic education. We made the following audit adjustments:</u>	
103 Basic 9-12	(.5000)
113 Grades 9-12 with ESE Services	.5000
	.0000
205. [Ref. 100170/73] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, the teachers had earned none of their required in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 100170</u>	
103 Basic 9-12	.0850
130 ESOL	(.0850)
	.0000
<u>Ref. 100173</u>	
103 Basic 9-12	.4250
130 ESOL	(.4250)
	.0000
206. [Ref. 100171/74] <u>Two teachers, who taught Basic subjects to LEP students, had earned none of the required 60 of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>University High School (#1001) (Continued)</u>		
<u>Ref. 100171</u>		
103 Basic 9-12	.3400	
130 ESOL	(.3400)	.0000
<u>Ref. 100174</u>		
103 Basic 9-12	2.8800	
130 ESOL	(2.8800)	.0000
207. [Ref. 100172] <u>The parents of LEP students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
103 Basic 9-12	14.9600	
130 ESOL	(14.9600)	.0000
208. [Ref. 100180] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Art and Business Data Processing, but taught courses that required certification in Industrial Arts Technology. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
103 Basic 9-12	9.4150	
113 Grades 9-12 with ESE Services	(1.0200)	
300 Vocational 9-12	(8.3950)	.0000
209. [Ref. 100181] <u>One teacher was reported in the October survey as having taught two courses; however, District records indicated that the teacher left the District's employment prior to that survey. We could not determine the actual teacher of these courses and made the following audit adjustments:</u>		
103 Basic 9-12	2.2950	
113 Grades 9-12 with ESE Services	(2.0400)	
130 ESOL	(.2550)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Metrowest Elementary School (#1021)</u>		
210. [Ref. 102101] <u>The file for one ESE student did not contain an IEP or Matrix of Services form covering the 2004-05 school year. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
211. [Ref. 102102] <u>The reported FTE for three students was incorrectly calculated. We made the following audit adjustments:</u>		
101 Basic K-3	.0375	
130 ESOL	(.0375)	
102 Basic 4-8	<u>.1084</u>	.1084
212. [Ref. 102103] <u>One ESE student was incorrectly reported in Basic education. We made the following audit adjustments:</u>		
101 Basic K-3	(.5000)	
111 Grades K-3 with ESE Services	<u>.5000</u>	.0000
213. [Ref. 102104] <u>The reporting of six students in ESOL was not adequately supported, as discussed below:</u>		
a. <u>Two third grade students were FES based on their English language listening and speaking assessments, but were placed in ESOL pending an assessment of their reading and writing skills; however, such assessment is required only for students in grades 4-12. We also noted that their reading and writing assessments indicated that only one of the students was LEP. An LEP Committee did not meet to consider either student's case.</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Metrowest Elementary School (#1021) (Continued)

- b. The file for a fourth grade student, who was initially placed in ESOL on August 14, 2000, only contained the results of the student’s English language assessment test for listening and speaking that was conducted on January 25, 2005. This test indicated the student was FES. Management advised us the student’s ESOL-placement was continued pending a reading and writing assessment test, which was conducted on March 7, 2005, and which indicated the student was ESOL-eligible. Thus, the student’s assessment test results were not completed on a timely basis and were not consistent. We noted that there was no evidence that an LEP Committee met to consider the student’s case.
- c. Two first grade students were FES based on their English language listening and speaking assessments and should not have been reported in ESOL. We noted that there was no evidence that an LEP Committee met to consider the students’ cases.
- d. The English language assessment tests for one fifth grade student were not completed on a timely basis, had inconsistent results, and the student’s case was not considered by an LEP Committee. The student’s listening and speaking skills tested FES on November 30, 2004, but the student’s reading and writing skills were not tested until March 7, 2005, and indicated that the student was LEP. An LEP Committee did not meet to consider the student’s case.

We made the following audit adjustments:

101 Basic K-3	2.5000	
102 Basic 4-8	1.0000	
130 ESOL	(3.5000)	.0000

214. [Ref. 102105] The files for four students in ESOL did not contain evidence that the students’ parents had been notified of their children’s placement in ESOL. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Metrowest Elementary School (#1021) (Continued)</u>	
101 Basic K-3	2.9366
130 ESOL	<u>(2.9366)</u>
	.0000
215. [Ref. 102107] <u>The LEP Student Plans for two students in ESOL were not dated and we could not otherwise determine if the Plans were completed on a timely basis. We the following audit adjustments:</u>	
101 Basic K-3	1.0000
102 Basic 4-8	1.0000
130 ESOL	<u>(2.0000)</u>
	.0000
216. [Ref. 102108] <u>The LEP Student Plan for one student in ESOL was not completed until after survey. We the following audit adjustments:</u>	
101 Basic K-3	.5000
130 ESOL	<u>(.5000)</u>
	.0000
217. [Ref. 102109] <u>The source attendance records for one student were missing and could not be located. We made the following audit adjustment:</u>	
130 ESOL	<u>(.5000)</u>
	(.5000)
218. [Ref. 102180] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was a licensed Physical Therapist, but taught a course that required a license in Occupational Therapy. We made the following audit adjustment:</u>	
254 ESE Support Level 4	<u>(.0167)</u>
	(.0167)
219. [Ref. 102181] <u>One teacher did not hold a Florida teaching certificate. We also noted that the teacher had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Metrowest Elementary School (#1021)</u> (Continued)		
101 Basic K-3	4.6875	
130 ESOL	(4.6875)	.0000
		(.4083)
<u>Discovery Middle School (#1121)</u>		
220. [Ref. 112101] <u>The files for three LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the three-year base period. We made the following audit adjustments:</u>		
102 Basic 4-8	1.4273	
130 ESOL	(1.4273)	.0000
221. [Ref. 112102] <u>The letters notifying the parents of eight LEP students of their children's placement in ESOL were not dated and we could not otherwise determine if the notifications were made on a timely basis. We also noted that the LEP Student Plans for two of the eight students were prepared after the reporting survey. We made the following audit adjustments:</u>		
102 Basic 4-8	4.3158	
130 ESOL	(4.3158)	.0000
222. [Ref. 112103] <u>The files for seven LEP students did not contain all of the documentation necessary to support the students' ESOL-reporting, as follows: the LEP Student Plan was missing for three students; evidence of parental notification of ESOL-placement was missing for two students; and both the LEP Student Plan and evidence of parental notification was missing for the remaining two students. We made the following audit adjustments:</u>		
102 Basic 4-8	3.1384	
130 ESOL	(3.1384)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Discovery Middle School (#1121) (Continued)

223. [Ref. 112104] The LEP Student Plans for five LEP students were either not prepared until after survey (four students) or were missing and could not be located (one student). We also noted that the English language proficiency of one of the five students was not assessed to support the student’s continued placement in ESOL; and the English language proficiency of another one of the five students was not assessed within 20 days of the student’s ESOL-placement and the student’s parents were not notified of their child’s initial ESOL-placement until March 25, 2005, approximately two months after that placement. We made the following audit adjustments:

102 Basic 4-8	2.7782	
130 ESOL	<u>(2.7782)</u>	.0000

224. [Ref. 112105] The parents of one LEP student, who was initially placed in ESOL on August 9, 2004, were not notified of that placement until April 18, 2005. We made the following audit adjustments:

102 Basic 4-8	.7294	
130 ESOL	<u>(.7294)</u>	.0000

225. [Ref. 112106] The files for four LEP students were missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	1.2347	
130 ESOL	<u>(1.2347)</u>	.0000

226. [Ref. 112107] Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted that file for one of the students and the LEP Student Plan for the other student were missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	1.6187	
130 ESOL	<u>(1.6187)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Discovery Middle School (#1121)</u> (Continued)	
227. [Ref. 112108] <u>The file for one ESE student did not contain a current IEP. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	.0000
228. [Ref. 112109] <u>One student was reported incorrectly in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. The student received only on-campus instruction and should have been reported in Basic education. We made the following audit adjustments:</u>	
102 Basic 4-8	.9200
255 ESE Support Level 5	(.9200)
	.0000
229. [Ref. 112110] <u>One student was reported incorrectly in ESOL. The student was FES and had been dismissed from that program. We made the following audit adjustments:</u>	
102 Basic 4-8	.7189
130 ESOL	(.7189)
	.0000
	.0000
<u>Westridge Middle School (#1133)</u>	
230. [Ref. 113301] <u>Six students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	5.5000
130 ESOL	(5.5000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

		Net Audit Adjustment (Unweighted FTE)	
<u>Findings</u>			
<u>Westridge Middle School (#1133)</u> (Continued)			
231. [Ref. 113302] <u>The files for three LEP students did not contain a written parental notification of the students' initial placement in ESOL. We made the following audit adjustments:</u>			
102 Basic 4-8	3.0000		
130 ESOL	<u>(3.0000)</u>		.0000
232. [Ref. 113303] <u>The files for three LEP students did not contain the results of the students' English language proficiency assessments. We also noted that one of the files did not contain evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:</u>			
102 Basic 4-8	1.8792		
130 ESOL	<u>(1.8792)</u>		.0000
233. [Ref. 113304] <u>The files for 13 ESE students did not contain the IEPs or EPs necessary to support the students' Exceptional-reporting. We also noted that one file was missing the student's <i>Matrix of Services</i> form. We made the following audit adjustments:</u>			
102 Basic 4-8	11.5000		
112 Grades 4-8 with ESE Services	(10.5000)		
255 ESE Support Level 5	<u>(1.0000)</u>		.0000
234. [Ref. 113305] <u>The parents of one ESE student did not attend the student's IEP meeting and there was no evidence that they had been invited or were otherwise involved in the IEP-development process. We made the following audit adjustments:</u>			
102 Basic 4-8	1.0000		
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Westridge Middle School (#1133)</u> (Continued)	
235. [Ref. 113306] <u>The FTE for our 38 sample students was incorrectly calculated. The CMW on which the calculations were based was double what it should have been due to data input errors. We made the following audit adjustments:</u>	
102 Basic 4-8	7.2884
112 Grades 4-8 with ESE Services	(.1284)
130 ESOL	<u>(7.2884)</u>
	(.1284)
236. [Ref. 113370] <u>One teacher, who taught Basic education subjects to LEP students, had earned none of the required 60 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
102 Basic 4-8	7.2492
130 ESOL	<u>(7.2492)</u>
	.0000
237. [Ref. 113380/81] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Business Education, but taught a course that required certification in Elementary Education or Math. The other teacher held certification in Elementary Education, but taught a course that required certification in Math. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 113380</u>	
102 Basic 4-8	.9579
112 Grades 4-8 with ESE Services	(.7653)
130 ESOL	<u>(.1926)</u>
	.0000
<u>Ref. 113381</u>	
102 Basic 4-8	2.7522
112 Grades 4-8 with ESE Services	(.9756)
130 ESOL	<u>(1.7766)</u>
	.0000
	<u>(.1284)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Little River Elementary School (#1141)</u>		
238. [Ref. 114101] <u>One student was reported incorrectly in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. The student had been dismissed from that program, was provided only on-campus instruction and should have been reported in Basic education. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
255 ESE Support Level 5	(.5000)	.0000
239. [Ref. 114102] <u>One part-time PK-ESE student was reported incorrectly as a full-time student. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.4000)	(.4000)
240. [Ref. 114103] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
241. [Ref. 114104] <u>The parents of three LEP students in the October survey were not notified of their children’s placement in ESOL until several weeks after that survey. We noted that the two of the students were placed in ESOL on August 9 and 10, 2004, respectively, and one was placed on March 10, 2004. We made the following audit adjustments:</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Little River Elementary School (#1141)</u> (Continued)	
242. [Ref. 114105] <u>The English language proficiency of three LEP students, who were initially placed in ESOL in August 2004, was not assessed on a timely basis. Two of the students were assessed in October 2004, but after the October survey, and one was assessed in January 2005. We made the following audit adjustments:</u>	
101 Basic K-3	1.5000
130 ESOL	<u>(1.5000)</u>
	.0000
243. [Ref. 114106] <u>The parental notification letters for three LEP students were not dated and we could not otherwise determine if the notifications were made on a timely basis. We made the following audit adjustments:</u>	
101 Basic K-3	2.5000
130 ESOL	<u>(2.5000)</u>
	.0000
244. [Ref. 114107] <u>Two students were reported incorrectly in ESOL. The students' English language assessments were not conducted within 20 days of their initial ESOL-placement and indicated that they were FES. One student was placed on August 9, 2004, and assessed on September 30, 2004. The other student was placed on August 27, 2004, and assessed on January 7, 2005. We also noted that the parents of one of the students were notified that their child did not qualify for ESOL. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
102 Basic 4-8	1.0000
130 ESOL	<u>(2.0000)</u>
	.0000
245. [Ref. 114108] <u>The LEP Student Plans for two students were not prepared until after survey. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
102 Basic 4-8	.9836
130 ESOL	<u>(1.9836)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Little River Elementary School (#1141)</u> (Continued)			
246. [Ref. 114109] <u>The files for three LEP students were missing and could not be located. We made the following audit adjustments:</u>			
101 Basic K-3	1.0000		
102 Basic 4-8	.9836		
130 ESOL	<u>(1.9836)</u>		.0000
247. [Ref. 114170/71/72/73/74/75/76/77] <u>Eight teachers taught Primary Language Arts to classed that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, six of the eight teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>			
<u>Ref. 114170</u>			
102 Basic 4-8	1.9672		
130 ESOL	<u>(1.9672)</u>		.0000
<u>Ref. 114171</u>			
101 Basic K-3	4.0000		
130 ESOL	<u>(4.0000)</u>		.0000
<u>Ref. 114172</u>			
101 Basic K-3	8.5418		
130 ESOL	<u>(8.5418)</u>		.0000
<u>Ref. 114173</u>			
102 Basic 4-8	3.9336		
130 ESOL	<u>(3.9336)</u>		.0000
<u>Ref. 114174</u>			
102 Basic 4-8	1.4751		
130 ESOL	<u>(1.4751)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Little River Elementary School (#1141) (Continued)</u>		
Ref. 114175		
101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000
Ref. 114176		
102 Basic 4-8	4.9170	
130 ESOL	<u>(4.9170)</u>	.0000
Ref. 114177		
102 Basic 4-8	3.9336	
130 ESOL	<u>(3.9336)</u>	.0000
248. [Ref. 114178] <u>The parents of LEP students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the required 120 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>		
101 Basic K-3	17.5000	
130 ESOL	<u>(17.5000)</u>	.0000
249. [Ref. 114180] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education and ESOL, but taught a course that required certification in ESE. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
102 Basic 4-8	.0834	
112 Grades 4-8 with ESE Services	<u>(.0834)</u>	.0000
250. [Ref. 114181] <u>The District was unable to provide us with the identity and credentials of one Exceptional teacher. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Little River Elementary School (#1141)</u> (Continued)	
101 Basic K-3	.8375
254 ESE Support Level 4	(.8375)
255 ESE Support Level 5	(.5250)
	(.9250)
 <u>Sadler Elementary School (#1261)</u>	
<p>251. [Ref. 126175] <u>One teacher taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. Since the FTE for the student concerned is adjusted in finding No. 260 (Ref. 126109), we made no audit adjustments here.</u></p>	
	.0000
<p>252. [Ref. 126101] <u>Four full-time students in the October survey were reported incorrectly for less than .5000 FTE due to isolated data input errors. We made the following audit adjustments:</u></p>	
101 Basic K-3	1.2872
111 Grades K-3 with ESE Services	.4124
	1.6996
<p>253. [Ref. 126102] <u>The reported course schedule for one ESE student incorrectly listed four courses in program No. 130 (ESOL). ESE students should be reported entirely in Exceptional education. We made the following audit adjustments:</u></p>	
111 Grades K-3 with ESE Services	.4270
130 ESOL	(.4270)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Sadler Elementary School (#1261) (Continued)	
254. [Ref. 126103] <u>The Matrix of Services forms for eight ESE students incorrectly included the three Special Considerations points designated for PK students who earn less than .5000 FTE. Five of the eight students were in kindergarten and the remaining three students were PK but earned a full .5000 FTE. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	6.5000
254 ESE Support Level 4	<u>(6.5000)</u>
	.0000
255. [Ref. 126104] <u>Four part-time PK-ESE students were reported incorrectly as full-time students. We made the following audit adjustment:</u>	
254 ESE Support Level 4	<u>(.8000)</u>
	(.8000)
256. [Ref. 126105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
257. [Ref. 126106] <u>Seven students were reported incorrectly in ESOL. All of the students were FES. We also noted that an LEP Committee was not convened to consider the students' ESOL-placements and the parents of one of the students had answered NO to the three language-status questions on the student's Home Language Survey. (A YES answer to the second or third question is generally necessary for ESOL-placement and assessment.) We made the following audit adjustments:</u>	
101 Basic K-3	5.0000
102 Basic 4-8	.5000
130 ESOL	<u>(5.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Sadler Elementary School (#1261) (Continued)		
258. [Ref. 126107] <u>The parents of seven LEP students were not notified of their children’s placement in ESOL. We also noted that an English language assessment test for one of the seven students was not conducted. We made the following audit adjustments:</u>		
101 Basic K-3	4.4353	
130 ESOL	(4.4353)	.0000
259. [Ref. 126108] <u>One student was reported incorrectly in ESOL. The student had been dismissed from that program prior to the reporting survey. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
260. [Ref. 126109] <u>One student was incorrectly reported in ESOL. The student’s parents had answered NO to the three language-status questions on the student’s <i>Home Language Survey</i>. (A YES answer to the second or third question is generally necessary for ESOL-placement and assessment.) We noted that the student did not receive ESOL services. We made the following audit adjustments:</u>		
101 Basic K-3	.1250	
130 ESOL	(.1250)	.0000
261. [Ref. 126110] <u>The English language proficiency of one LEP student was not assessed prior to the student’s continued placement in ESOL for a fourth year. The student’s fourth year began September 18, 2004, but the assessment was not conducted until December 10, 2004. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Sadler Elementary School (#1261) (Continued)	
262. [Ref. 126170] <u>The parents of LEP students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 60 of the required 300 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
101 Basic K-3	6.5900
130 ESOL	(6.5900)
	.0000
263. [Ref. 126171/72/73/74] <u>Four teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the teachers had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
<u>Ref. 126171</u>	
101 Basic K-3	9.6323
130 ESOL	(9.6323)
	.0000
<u>Ref. 126172</u>	
101 Basic K-3	3.8497
130 ESOL	(3.8497)
	.0000
<u>Ref. 126173</u>	
101 Basic K-3	3.6620
130 ESOL	(3.6620)
	.0000
<u>Ref. 126174</u>	
101 Basic K-3	14.0243
130 ESOL	(14.0243)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Sadler Elementary School (#1261) (Continued)

264. [Ref. 126180] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education and ESOL, but taught a course that required certification in Speech Correction. We also noted that the parents of the student taught by this teacher were not notified of the teacher’s out-of-field status. We made the following audit adjustments:

101 Basic K-3	.0250	
111 Grades K-3 with ESE Services	(.0250)	.0000
		<u>.8996</u>

Apopka Elementary School (#1282)

265. [Ref. 128201] We noted exceptions involving eight students in ESOL, as follows:

- a. The English language proficiency of six students was not assessed prior to the students’ ESOL-placement being continued for a fourth, fifth, or sixth year of service.
- b. One student was assessed FES and should not have been reported in ESOL. We noted that the student’s assessment was not completed on a timely basis: the student was placed in ESOL on August 9, 2004, but the assessment was not completed until December 17, 2004.
- c. One LEP student was reported incorrectly in Basic education.

We made the following audit adjustments:

101 Basic K-3	2.0000	
102 Basic 4-8	1.6768	
130 ESOL	(3.6768)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Apopka Elementary School (#1282) (Continued)</u>		
266. [Ref. 128270/72/74] <u>The parents of LEP students taught by three out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that the teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 128270</u>		
101 Basic K-3	1.4125	
130 ESOL	<u>(1.4125)</u>	.0000
<u>Ref. 128272</u>		
102 Basic 4-8	.6000	
130 ESOL	<u>(.6000)</u>	.0000
<u>Ref. 128274</u>		
101 Basic K-3	1.5630	
130 ESOL	<u>(1.5630)</u>	.0000
267. [Ref. 128271/73/75] <u>Three teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, two of three teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 128271</u>		
101 Basic K-3	1.3334	
130 ESOL	<u>(1.3334)</u>	.0000
<u>Ref. 128273</u>		
101 Basic K-3	.8750	
130 ESOL	<u>(.8750)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Apopka Elementary School (#1282) (Continued)</u>	
<u>Ref. 128275</u>	
101 Basic K-3	1.3750
130 ESOL	<u>(1.3750)</u>
	<u>.0000</u>
	<u>.0000</u>

Orange Regional Juvenile Detention Center (#1311)

268. [Ref. 131103] The Center did not prepare or maintain any ESOL documentation for its LEP students. However, since all of the FTE for the students concerned was previously adjusted in finding No. 1 (Ref. 149), we made no audit adjustments here.

.0000

269. [Ref. 131101] The reported FTE for the July 2004 survey (135 students) and the June 2005 survey (161 students) were based on an incorrect number of days-in-term. We made the following audit adjustments:

101 Basic K-3	(.1146)	
102 Basic 4-8	(4.1236)	
103 Basic 9-12	(7.8531)	
111 Grades K-3 with ESE Services	(.1424)	
112 Grades 4-8 with ESE Services	(2.9076)	
113 Grades 9-12 with ESE Services	(6.2759)	
254 ESE Support Level 4	<u>(1.2609)</u>	(22.6781)

270. [Ref. 131102] Three hundred and one students (6 in the July survey, 2 in the October survey, 1 in the February survey, and 292 in the June survey) were not enrolled in the Center during the reporting survey and should not have been reported. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Orange Regional Juvenile Detention Center (#1311)</u> (Continued)	
102 Basic 4-8	(11.3055)
103 Basic 9-12	(26.0693)
112 Grades 4-8 with ESE Services	(8.1083)
113 Grades 9-12 with ESE Services	(19.0721)
254 ESE Support Level 4	(4.2721)
	(68.8273)
271. [Ref. 131104/05] <u>The IEPs and <i>Matrix of Services</i> forms (where appropriate) for 20 ESE students had expired and did not support the students' ESE-reporting. We also noted that ESE services were not provided by the Center. We made the following audit adjustments:</u>	
<u>Ref. 131104</u>	
102 Basic 4-8	1.8056
112 Grades 4-8 with ESE Services	(.6667)
254 ESE Support Level 4	(1.1389)
	.0000
103 Basic 9-12	1.6668
113 Grades 9-12 with ESE Services	(1.0834)
254 ESE Support Level 4	(.5834)
	.0000
112 Grades 4-8 with ESE Services	.2369
254 ESE Support Level 4	(.2369)
	.0000
<u>Ref. 131105</u>	
112 Grades 4-8 with ESE Services	.5000
113 Grades 9-12 with ESE Services	1.4167
254 ESE Support Level 4	(1.9167)
	.0000
	(91.5054)

Meadow Woods Middle School (#1381)

272. [Ref. 138101] The IEPs and *Matrix of Services* forms for three ESE students were missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	1.4800	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.4800)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Meadow Woods Middle School (#1381) (Continued)	
273. [Ref. 138102] <u>One ESE student withdrew from school prior to survey and should not have been reported. We also noted that the student's IEP was missing and could not be located. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	(.5000) (.5000)
274. [Ref. 138103] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	2.0000
254 ESE Support Level 4	(2.0000) .0000
275. [Ref. 138104] <u>One ESE student was absent the entire survey period and should not have been reported. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.5000) (.5000)
276. [Ref. 138105] <u>The course schedule for one ESE student in the October survey was incorrectly reported. The student's courses were reported in program No. 102 (Basic 4-8) and program No. 130 (ESOL), but should have been reported entirely in program No. 112 (Grades 4-8 with ESE Services). We also noted that the student received more than 1,500 CMW, but was funded for less than .5000 FTE. We made the following audit adjustments:</u>	
102 Basic 4-8	(.3840)
112 Grades 4-8 with ESE Services	.5000
130 ESOL	(.0860) .0300
277. [Ref. 138106] <u>The LEP Student Plans for three students were not completed until after survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.3321
130 ESOL	(.3321) .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsMeadow Woods Middle School (#1381) (Continued)

278. [Ref. 138107] The files for three LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We also noted that the LEP Student Plan for one of the students was not dated and we could not otherwise determine if it had been prepared prior to survey. We made the following audit adjustments:

102 Basic 4-8	.5167	
130 ESOL	(.5167)	.0000

279. [Ref. 138108] Two students were reported incorrectly in ESOL. The students were FES and should have been reported in Basic education. We made the following audit adjustments:

102 Basic 4-8	.3488	
130 ESOL	(.3488)	.0000

280. [Ref. 138109] The LEP Student Plan for one student was not dated and we could not otherwise determine if it had been prepared on a timely basis. We made the following audit adjustments:

102 Basic 4-8	.8496	
130 ESOL	(.8496)	.0000

281. [Ref. 138110] The parents of one LEP student in the October survey were not notified of their child's ESOL-placement until after that survey. We noted that the student was placed in ESOL on September 9, 2004, but parental notification did not occur until November 11, 2004. We made the following audit adjustments:

102 Basic 4-8	.0900	
130 ESOL	(.0900)	.0000

282. [Ref. 138111] The files for five students in ESOL were 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)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Meadow Woods Middle School (#1381) (Continued)</u>		
102 Basic 4-8	1.6009	
130 ESOL	(1.6009)	.0000
<p>283. [Ref. 138170/72/73] <u>Three teachers taught Primary Language Arts to classes that included LEP students, but 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. Additionally, one of the teachers had earned none of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u></p>		
<u>Ref. 138170</u>		
102 Basic 4-8	.6002	
130 ESOL	(.6002)	.0000
<u>Ref. 138172</u>		
102 Basic 4-8	.1654	
130 ESOL	(.1654)	.0000
<u>Ref. 138173</u>		
102 Basic 4-8	.0817	
130 ESOL	(.0817)	.0000
<p>284. [Ref. 138171] <u>The parents of one LEP student taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u></p>		
102 Basic 4-8	.0900	
130 ESOL	(.0900)	.0000
<p>285. [Ref. 138180] <u>The District incorrectly reported one course with an invalid teacher identification number of 000-00-0000 and we could not otherwise identify the actual teacher. We made the following audit adjustments:</u></p>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Meadow Woods Middle School (#1381)</u> (Continued)	
102 Basic 4-8	.0167
254 ESE Support Level 4	(.0167)
	.0000
	(.9700)
<u>Winter Park High School (#1411)</u>	
286. [Ref. 141101] <u>The English language proficiency of one LEP student was not assessed prior to the student's continuation in ESOL for a sixth year. We made the following audit adjustments:</u>	
103 Basic 9-12	.4170
130 ESOL	(.4170)
	.0000
287. [Ref. 141102] <u>We noted exceptions involving four ESE students:</u>	
a. <u>Two students were not reported in accordance with their <i>Matrix of Services</i> forms.</u>	
b. <u>One student did not have a <i>Matrix</i> form that reflected the services provided by Winter Park High School. The student had previously attended a full-time alternative education center prior to transferring to Winter Park and the student's <i>Matrix</i> form was prepared by, and reflected the services offered at, that center. A new <i>Matrix</i> form should have been prepared by Winter Park.</u>	
c. <u>One student was reported incorrectly in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program; however, the student was provided only on-campus instruction during the reporting survey and should have been reported in program No. 113 (Grades 9-12 with ESE Services).</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Winter Park High School (#1411) (Continued)	
<u>We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.9600
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	(.9600)
	.0000
288. [Ref. 141103] <u>The timecards for five students in OJT were missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.8320)
	(.8320)
289. [Ref. 141180] <u>The District incorrectly reported two courses with an invalid teacher identification number of 000-00-0000 and we could not otherwise identify the actual teacher. We made the following audit adjustments:</u>	
103 Basic 9-12	.6430
113 Grades 9-12 with ESE Services	(.6256)
254 ESE Support Level 4	(.0174)
	.0000
	(.8320)
Palmetto Elementary School (#1491)	
290. [Ref. 149101] <u>Two students were absent for an entire survey period and should not have been reported. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(1.0000)
	(1.0000)
291. [Ref. 149102/03] <u>The FTE for 15 PK-ESE students was reported incorrectly due to isolated data processing errors. We made the following audit adjustments:</u>	
<u>Ref. 149102</u>	
111 Grades K-3 with ESE Services	.1708
254 ESE Support Level 4	(.4375)
	(.2667)
<u>Ref. 149103</u>	
254 ESE Support Level 4	.2309
	.2309

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Palmetto Elementary School (#1491) (Continued)	
292. [Ref. 149104] <u>The English language assessments for three LEP students in the February survey were not completed on a timely basis. Two of the students had listening and speaking assessments on December 15, 2004, but their reading and writing assessments were not done until March 3, 2005. The third student's listening and speaking assessment was conducted on November 1, 2004, but the reading and writing assessment was not done until May 18, 2005. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
102 Basic 4-8	.4967
130 ESOL	<u>(1.4967)</u>
	.0000
293. [Ref. 149105] <u>One LEP student was not enrolled in school until after survey and should not have been reported. We made the following audit adjustment:</u>	
130 ESOL	<u>(.5000)</u>
	(.5000)
294. [Ref. 149106] <u>One LEP student was reported incorrectly in ESOL. The student had been placed in Exceptional education and should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
130 ESOL	<u>(.5000)</u>
	.0000
295. [Ref. 149107] <u>The reported course schedule for one full-time ESE student incorrectly included a Title One course that was not eligible for State funding. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	<u>(.0650)</u>
	(.0650)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Palmetto Elementary School (#1491) (Continued)

296. [Ref. 149108] A new Matrix of Services form was not prepared as required for one ESE student in program No. 254 (ESE Support Level 4). The student's existing Matrix had been prepared when the student was in a part-time PK program. The student was in a kindergarten program during the 2004-05 school year. We made the following audit adjustments:

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

297. [Ref. 149109/11] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

<u>Ref. 149109</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

<u>Ref. 149111</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

298. [Ref. 149110] The file for one ESE student in the October survey did not contain a current 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

299. [Ref. 149170/74/75/76] The parents of LEP students taught by four out-of-field teachers were not properly and timely notified of the teachers' out-of-field status. We noted that a generic notification letter was sent to the parents on March 15, 2005, to comply with the federal No Child Left Behind Act, but it did not identify the teachers by name or disclose the subject areas or courses involved. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Palmetto Elementary School (#1491)</u> (Continued)		
<u>Ref. 149170</u>		
101 Basic K-3	8.0000	
130 ESOL	<u>(8.0000)</u>	.0000
<u>Ref. 149174</u>		
101 Basic K-3	13.5000	
130 ESOL	<u>(13.5000)</u>	.0000
<u>Ref. 149175</u>		
101 Basic K-3	12.5000	
130 ESOL	<u>(12.5000)</u>	.0000
<u>Ref. 149176</u>		
101 Basic K-3	6.5000	
130 ESOL	<u>(6.5000)</u>	.0000

300. [Ref. 149171/72/73] Three teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not properly and timely notified of the teachers' out-of-field status. A generic notification letter was sent to the parents on March 15, 2005, to comply with the federal No Child Left Behind Act, but it did not identify the teachers by name or disclose the subject areas or courses involved. Additionally, one of the teachers had earned none of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 149171</u>		
101 Basic K-3	5.5000	
130 ESOL	<u>(5.5000)</u>	.0000
<u>Ref. 149172</u>		
101 Basic K-3	10.5000	
130 ESOL	<u>(10.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Palmetto Elementary School (#1491)</u> (Continued)		
Ref. 149173		
101 Basic K-3	8.5000	
130 ESOL	<u>(8.5000)</u>	.0000
301. [Ref. 149180] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Speech Language Impaired, but taught a course that required an Occupational Therapy license. We made the following audit adjustments:</u>		
101 Basic K-3	.0125	
111 Grades K-3 with ESE Services	<u>(.0125)</u>	.0000
302. [Ref. 149181] <u>The school reported four courses in the October and February surveys without a teacher identification number and we could not otherwise identify the actual teacher of those courses. We made the following audit adjustments:</u>		
102 Basic 4-8	6.4571	
130 ESOL	<u>(6.4571)</u>	.0000
		<u>(1.6008)</u>
<u>Apopka Senior High School (#1521)</u>		
303. [Ref. 152101] <u>The timecards for two students in OJT were missing and could not be located. We made the following audit adjustment:</u>		
300 Vocational 9-12	<u>(.4020)</u>	(.4020)
304. [Ref. 152102] <u>Five students were not enrolled in school during survey week and should not have been reported. We made the following audit adjustments:</u>		
103 Basic 9-12	(.5718)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.4282)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(.4400)</u>	(2.4400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsApopka Senior High School (#1521) (Continued)

305. [Ref. 152103] Eight LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the files for two of the students were missing and could not be located, and the LEP Student Plans for three students had not been reviewed and updated for the 2004-05 school year. We made the following audit adjustments:

103 Basic 9-12	5.9027	
130 ESOL	<u>(5.9027)</u>	.0000

306. [Ref. 152104] The files for five LEP students did not contain documentation justifying the students' continued placement in ESOL for a fourth, fifth or sixth year. We also noted that the files for two of the five students did not contain evidence that the students' parents had been notified of their children's placement in ESOL. Additionally, the LEP Student Plan for one these two students was not reviewed and updated for the 2004-05 school year and the English language assessment for the other student was not conducted within 20 days of the student's initial placement. We made the following audit adjustments:

103 Basic 9-12	2.7232	
130 ESOL	<u>(2.7232)</u>	.0000

307. [Ref. 152105] The files for nine students (three in ESE and six in ESOL) were missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	6.8178	
113 Grades 9-12 with ESE Services	<u>(3.0000)</u>	
130 ESOL	<u>(3.8178)</u>	.0000

308. [Ref. 152170] One teacher taught a Basic subject area course that included one LEP student, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Apopka Senior High School (#1521)</u> (Continued)		
103 Basic 9-12	.1780	
130 ESOL	(.1780)	.0000

309. [Ref. 152171] One teacher taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field. Additionally, the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	.0847	
130 ESOL	(.0847)	.0000

310. [Ref. 152180] The parents of students taught by one out-of-field teacher reported in the October survey were not notified of the teacher's out-of-field status until November 3, 2004. We made the following audit adjustments:

103 Basic 9-12	1.9069	
113 Grades 9-12 with ESE Services	(1.4837)	
130 ESOL	(.4232)	.0000
		<u>(2.8420)</u>

Magnolia Special Education (#1561)

311. [Ref. 156101] Five ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

254 ESE Support Level 4	1.5000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	1.5000	
255 ESE Support Level 5	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Magnolia Special Education (#1561)</u> (Continued)	
312. [Ref. 156180] <u>The parents of ESE students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
102 Basic 4-8	1.3850
254 ESE Support Level 4	(.9350)
255 ESE Support Level 5	(.4500)
103 Basic 9-12	.4500
255 ESE Support Level 5	(.4500)
	<u>.0000</u>
	<u>.0000</u>
<u>Shingle Creek Elementary School (#1621)</u>	
313. [Ref. 162101] <u>The parents of 14 LEP students were not notified on a timely basis of their children's placement in ESOL. The students were placed in ESOL in August (13 students) or September (1 student), and were reported in the October survey; however, their parents were not notified until November 5, 2004. We made the following audit adjustments:</u>	
101 Basic K-3	6.5000
102 Basic 4-8	.5000
130 ESOL	(7.0000)
	<u>.0000</u>
314. [Ref. 162102] <u>The files for two LEP students in the February survey did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
102 Basic 4-8	.5000
130 ESOL	(1.0000)
	<u>.0000</u>
315. [Ref. 162103] <u>One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
Shingle Creek Elementary School (#1621) (Continued)		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
<p>316. [Ref. 162104] <u>The English language proficiency assessment for two students, who were in their fourth year of ESOL-placement, was not completed on a timely basis. The first student's listening and speaking assessment was done on September 4, 2004, but the student's reading and writing assessment was not conducted until February 1, 2005. We also noted that the both assessments indicated that the student was not eligible for ESOL. The other student's listening and speaking assessment was done on August 24, 2004, and indicated that the student was FES; however, the reading and writing assessment was not done until November 5, 2004. We made the following audit adjustments:</u></p>		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
<p>317. [Ref. 162105] <u>The file for one LEP student in the October survey did not contain an assessment of the student's English language proficiency, an LEP Student Plan, or evidence that the student's parents had been notified of their child's ESOL-placement. We made the following audit adjustments:</u></p>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
<p>318. [Ref. 162106] <u>The English language proficiency of one LEP student was not assessed on a timely basis. The student was placed in ESOL on September 9, 2004, but was not assessed until October 26, 2004, more than 20 days after that placement. We made the following audit adjustments:</u></p>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Shingle Creek Elementary School (#1621)</u> (Continued)	
319. [Ref. 162107] <u>The files for three ESE students did not contain a current IEP and one of the students' files was also missing a current <i>Matrix of Services</i> form. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
102 Basic 4-8	1.0000
111 Grades K-3 with ESE Services	(1.0000)
112 Grades 4-8 with ESE Services	(.5000)
254 ESE Support Level 4	(.5000)
	.0000
320. [Ref. 162109] <u>The <i>Matrix of Services</i> form for one student in program No. 254 (ESE Support Level 4) incorrectly included the three Special Consideration points designated for PK students who earn less than .5000 FTE. The student was in kindergarten and earned a full .5000 FTE. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
321. [Ref. 162170/71/73/74/75/76] <u>Six teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, three of the six teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 162170</u>	
101 Basic K-3	5.0000
130 ESOL	(5.0000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
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Shingle Creek Elementary School (#1621) (Continued)

<u>Ref. 162171</u>		
101 Basic K-3	2.4562	
130 ESOL	<u>(2.4562)</u>	.0000
<u>Ref. 162173</u>		
101 Basic K-3	13.7996	
130 ESOL	<u>(13.7996)</u>	.0000
<u>Ref. 162174</u>		
101 Basic K-3	4.5000	
130 ESOL	<u>(4.5000)</u>	.0000
<u>Ref. 162175</u>		
102 Basic 4-8	17.4066	
130 ESOL	<u>(17.4066)</u>	.0000
<u>Ref. 162176</u>		
101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

322. [Ref. 162172] The parents of LEP students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status. We made the following audit adjustments:

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

Timber Creek High School (#1631)

323. [Ref. 163101] Two students should not have been reported. One was absent the entire survey period and the other had withdrawn from school prior to survey week. We made the following audit adjustments:

103 Basic 9-12	(.4186)	
130 ESOL	(.4030)	
300 Vocational 9-12	<u>(.1784)</u>	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Timber Creek High School (#1631)</u> (Continued)	
324. [Ref. 163102] <u>The parental notification letters for nine LEP students were not dated and we could not otherwise determine if the notifications had been made on a timely basis. We also noted that seven of the nine letters did not list the names of the parents or students involved. Additionally, the files for two of the nine students did not contain an LEP Student Plan for the 2004-05 school year and the English language assessment necessary to support a fifth year of ESOL services for one of these two students was not made until April 19, 2005. We made the following audit adjustments:</u>	
103 Basic 9-12	5.1536
130 ESOL	(5.1536)
	.0000
325. [Ref. 163103] <u>The files for three LEP students did not contain an LEP Student Plan for the 2004-05 school year and two of the three files were also missing evidence that the students' parents had been notified of their children's ESOL-placement. We made the following audit adjustments:</u>	
103 Basic 9-12	1.5306
130 ESOL	(1.5306)
	.0000
326. [Ref. 163104] <u>The files for four LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>	
103 Basic 9-12	.9658
130 ESOL	(.9658)
	.0000
327. [Ref. 163105] <u>One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	.7246
130 ESOL	(.7246)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Timber Creek High School (#1631) (Continued)

328. [Ref. 163106] We noted the following exceptions involving 12 students in OJT: the timecards for ten students were missing and could not be located and the timecards for two students indicated that they did not work and should not have been reported for any OJT time. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.3388)	
300 Vocational 9-12	(1.7740)	(2.1128)

329. [Ref. 163170] One teacher taught Basic subject area classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	1.5276	
130 ESOL	(1.5276)	.0000

330. [Ref. 163171] One teacher taught Primary Language Arts to a class that included one LEP student, but 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 LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.0814	
130 ESOL	(.0814)	.0000

331. [Ref. 163180/81] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Drama, but taught a course that required certification in Industrial Arts or General Shop. The other teacher held certification in Technology Education and General Science, but taught a course that required certification in Music.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Timber Creek High School (#1631)</u> (Continued)	
<u>We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 163180</u>	
103 Basic 9-12	.8040
300 Vocational 9-12	(.8040)
	.0000
<u>Ref. 163181</u>	
103 Basic 9-12	.5176
113 Grades 9-12 with ESE Services	(.5176)
	<u>.0000</u> <u>(3.1128)</u>
 <u>Olympia High School (#1632)</u>	
332. [Ref. 163201] <u>The files for two ESE students did not contain a current IEP and Matrix of Services form. We also noted that the FTE for one of the students was under-reported due to an isolated data entry error. We made the following audit adjustments:</u>	
103 Basic 9-12	1.0000
254 ESE Support Level 4	(.2491)
255 ESE Support Level 5	(.5000)
	.2509
333. [Ref. 163202] <u>Two ESE students, who were provided both on-campus instruction and homebound instruction, were incorrectly reported in program No. 255 (ESE Support Level 5) for all of their instruction. The on-campus portion of their schedules should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustments:</u>	
103 Basic 9-12	1.3000
255 ESE Support Level 5	(1.3000)
	.0000
334. [Ref. 163203] <u>The FTE for nine students was under-reported due to isolated data entry errors. We made the following audit adjustment:</u>	
103 Basic 9-12	<u>.7755</u>
	.7755

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Olympia High School (#1632) (Continued)

335. [Ref. 163204] The reported course schedules for two students incorrectly listed two ESOL courses in the same period. We determined that one course should have been deleted and the schedule's FTE reallocated to fully fund the students' Basic education courses. We made the following audit adjustments:

103 Basic 9-12	.1605	
130 ESOL	(.1605)	.0000

336. [Ref. 163205] One LEP student was absent the entire survey period and should not have been reported. We also noted that the student's file did not contain the student's English language proficiency assessment results or evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:

103 Basic 9-12	(.1512)	
130 ESOL	(.3488)	(.5000)

337. [Ref. 163206] The files for three LEP students did not contain an LEP Student Plan. We made the following audit adjustments:

103 Basic 9-12	.6036	
130 ESOL	(.6036)	.0000

338. [Ref. 163207] The files for three students did not contain evidence that the students' parents had been notified of their children's placement in ESOL. One of the files was also missing one of the student's English language assessment results. We made the following audit adjustments:

103 Basic 9-12	1.7497	
130 ESOL	(1.7497)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Olympia High School (#1632)</u> (Continued)	
339. [Ref. 163208] <u>One student was reported incorrectly in ESOL. The student was FES and should have been reported in Basic education. We made the following audit adjustments:</u>	
103 Basic 9-12	.3388
130 ESOL	<u>(.3388)</u>
	.0000
340. [Ref. 163209] <u>Two LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	.8593
130 ESOL	<u>(.8593)</u>
	.0000
341. [Ref. 163210] <u>The files for two LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>	
103 Basic 9-12	.8557
130 ESOL	<u>(.8557)</u>
	.0000
342. [Ref. 163211] <u>We noted the following exceptions for seven students in OJT: the timecards for six students were missing and could not be located and the timecard for one student supported less time than was reported. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	(.0598)
300 Vocational 9-12	<u>(.6474)</u>
	(.7072)
343. [Ref. 163270] <u>One teacher taught Primary Language Arts to a class that included one LEP student, but 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 LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Olympia High School (#1632)</u> (Continued)		
103 Basic 9-12	.1660	
130 ESOL	(.1660)	.0000
344. [Ref. 163280/81] <u>The students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 163280</u>		
103 Basic 9-12	2.4210	
113 Grades 9-12 with ESE Services	(1.6393)	
130 ESOL	(.7817)	.0000
<u>Ref. 163281</u>		
103 Basic 9-12	2.1539	
113 Grades 9-12 with ESE Services	(1.5566)	
130 ESOL	(.5973)	.0000
		<u>(.1808)</u>
<u>Freedom High School (#1662)</u>		
345. [Ref. 166201] <u>The IEPs for four ESE students, and the Matrix of Services form for one of those four, were missing and could not be located. We made the following audit adjustments:</u>		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
346. [Ref. 166202] <u>The committee that developed the EP for one ESE-Gifted student was composed of only one of the two required professionals. We made the following audit adjustments:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Freedom High School (#1662)</u> (Continued)	
347. [Ref. 166203] <u>The Matrix of Services form for one ESE student in the February survey incorrectly included one Special Considerations point designated for students with Matrix score of 17 points and a Level 5 rating in three of five Domains. The student had a Level 5 rating in only two Domains. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
348. [Ref. 166204] <u>Two ESE students were absent the entire survey period and should not have been reported. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	(.3396)
254 ESE Support Level 4	<u>(.5000)</u>
	(.8396)
349. [Ref. 166205] <u>The timecards for seven students in OJT were missing and could not be located. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	(.1668)
300 Vocational 9-12	<u>(.9556)</u>
	(1.1224)
350. [Ref. 166206] <u>The IEP for one ESE student was not signed by the IEP's committee members. We made the following audit adjustments:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>
	.0000
351. [Ref. 166207] <u>The reported course schedules for five ESE students incorrectly omitted one or more class periods. We verified that the missing courses were attended by the students and made the following audit adjustments:</u>	
254 ESE Support Level 4	.2374
255 ESE Support Level 5	<u>.2374</u>
	.4748

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Freedom High School (#1662) (Continued)		
352. [Ref. 166208] <u>The on-campus, Basic education instruction provided to one ESE student, who was provided intermittent homebound instruction under the Hospital and Homebound program, was reported incorrectly in program No. 255 (ESE Support Level 5). We made the following audit adjustments:</u>		
103 Basic 9-12	.4230	
255 ESE Support Level 5	(.4230)	.0000
353. [Ref. 166209] <u>Four LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>		
103 Basic 9-12	1.8528	
130 ESOL	(1.8528)	.0000
354. [Ref. 166210] <u>One student was reported incorrectly in ESOL. The student had been dismissed from the program prior to the 2004-05 school year. We made the following audit adjustments:</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
355. [Ref. 166211] <u>The files for eight LEP students did not contain evidence that the students' parents had been notified of their children's placement in ESOL. We also noted that two of the files were missing LEP Student Plans; and two were missing the results from the students' English language assessment tests. We made the following audit adjustments:</u>		
103 Basic 9-12	4.3968	
130 ESOL	(4.3968)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Freedom High School (#1662)</u> (Continued)	
356. [Ref. 166212] <u>The placement and reporting of two students in ESOL were not adequately supported. We noted that each student's Home Language Survey had "NO" answers to all three language questions; one student's file did not contain the results of the student's English language proficiency tests or evidence that the student's parents were notified of their child's placement in ESOL; and the other student's file did not contain the student's LEP Student Plan. We made the following audit adjustments:</u>	
103 Basic 9-12	.5004
130 ESOL	(.5004)
	.0000
357. [Ref. 166213] <u>Two students' ESOL-placements were incorrectly continued beyond the initial three-year base period. Both students were FES and did not meet the eligibility criteria for continued placement. We made the following audit adjustments:</u>	
103 Basic 9-12	1.0008
130 ESOL	(1.0008)
	.0000
358. [Ref. 166214] <u>An LEP Student Plan was missing and could not be located for two students reported in ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	.5064
130 ESOL	(.5064)
	.0000
359. [Ref. 166215] <u>The course schedule for one LEP student in the February survey was reported incorrectly. The schedule included two third period classes in program No. 130 (ESOL); however, the student attended only one class. We made the following audit adjustments:</u>	
103 Basic 9-12	.0834
130 ESOL	(.0834)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Freedom High School (#1662) (Continued)

360. [Ref. 166270/71] Two teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 166270</u>		
103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000
<u>Ref. 166271</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000

361. [Ref. 166280/81] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 166280</u>		
103 Basic 9-12	2.9658	
113 Grades 9-12 with ESE Services	(1.2498)	
130 ESOL	<u>(1.7160)</u>	.0000
<u>Ref. 166281</u>		
103 Basic 9-12	4.1090	
113 Grades 9-12 with ESE Services	(.9992)	
130 ESOL	<u>(3.1098)</u>	.0000

362. [Ref. 166282] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physical Education, but taught two courses that required certification in Math. 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)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Freedom High School (#1662)</u> (Continued)	
103 Basic 9-12	8.7782
113 Grades 9-12 with ESE Services	(5.4122)
130 ESOL	(3.3660)
	.0000
<p>363. [Ref. 166283] <u>One teacher taught classes that included four LEP students, but was not properly certified to teacher 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 LEP students taught by this teacher were not notified of the teacher's out-of-field status. Additionally, the teacher was approved by the School Board to teach out-of-field in a Basic education subject area, but the parents of the affected students were not notified of the teacher's out-of-field status for that area. We made the following audit adjustments:</u></p>	
103 Basic 9-12	1.2502
113 Grades 9-12 with ESE Services	(.9166)
130 ESOL	(.3336)
	.0000
	(1.4872)
<u>Gotha Middle School (#1681)</u>	
<p>364. [Ref. 168101] <u>An IEP for one student was missing and could not be located. We made the following audit adjustments:</u></p>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	.0000
<p>365. [Ref. 168102] <u>The Matrix of Services form for one student, who was not visually impaired or dual-sensory impaired, incorrectly included the three Special Considerations points designated for visually impaired or dual-sensory impaired students. We made the following audit adjustments:</u></p>	
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(.5000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gotha Middle School (#1681) (Continued)

366. [Ref. 168103] The LEP Student Plan for one student was not dated and we could not otherwise determine if it had been prepared on a timely basis. We also noted that the student was FES and ineligible for ESOL. We made the following audit adjustments:

102 Basic 4-8	.7082	
130 ESOL	(.7082)	.0000

367. [Ref. 168104] The LEP Student Plans for six students in ESOL were missing and could not be located. We also noted that four of the students' files had no evidence that the students' parents had been notified of their children's placement in ESOL and three of these four were also missing the results of the students' English language proficiency assessment tests. We made the following audit adjustments:

102 Basic 4-8	4.2512	
130 ESOL	(4.2512)	.0000

368. [Ref. 168105] Three LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:

102 Basic 4-8	2.0365	
130 ESOL	(2.0365)	.0000

369. [Ref. 168106] Three students who were FES were reported incorrectly in ESOL. We made the following audit adjustments:

102 Basic 4-8	1.1509	
130 ESOL	(1.1509)	.0000

370. [Ref. 168107] The LEP Student Plans for two students in the October survey were dated November 1, 2004; consequently, the students' ESOL-reporting in the October survey was not adequately supported. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Gotha Middle School (#1681)</u> (Continued)	
102 Basic 4-8	.7962
130 ESOL	<u>(.7962)</u>
	.0000
371. [Ref. 168108] <u>One student had withdrawn from school prior to the reporting survey and should not have been reported. We made the following audit adjustments:</u>	
102 Basic 4-8	(.1459)
130 ESOL	<u>(.3541)</u>
	(.5000)
372. [Ref. 168170] <u>One teacher taught Basic education courses to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
102 Basic 4-8	3.9696
130 ESOL	<u>(3.9696)</u>
	.0000
	<u>(.5000)</u>
	 <u>(135.8214)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for funding in ESOL; (2) only eligible students who were in attendance and membership for a particular survey are reported for FTE funding; (3) timecards for students in OJT programs are properly completed and retained in readily accessible files; (4) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and Exceptional education programs; (5) attendance records for school-site instruction and teacher contact logs for nonschool-site instruction for students reported in the Hospital and Homebound program are accurate and support the reported FTE; (6) teachers are properly certified or, if out-of-field, have School Board approval to teach out-of-field; (7) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey reported; and (8) teachers earn their in-service training points and college credits as appropriate.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing full-time equivalent (FTE) students and 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 2004-2005

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)Attendance (Continued)

FTE General Instructions 2004-2005

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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.ESE students Instruction

Section 1011.62, F.S.Funds for Operation of Schools

Section 1011.62(1)(e), F.S.Funding Model for ESE Programs

Rule 6A-6.03028, F.A.C.Development of *Individual Educational Plans* for ESE 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 ESE students

Rule 6A-6.0331, F.A.C.Identification and Assignment of ESE students to Special Programs

Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring ESE students

Rule 6A-6.03411, F.A.C.Special Programs and Procedures for ESE students

Vocational (7-12) Placement

Section 1011.62(1)(k), F.S.Funds for Operation of Schools; Instructions in Exploratory Education

Rule 6A-6.065, F.A.C.Instructional Components of Vocational Education

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

Vocational On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C.Definitions of Terms in Vocational Education Program
FTE General Instructions 2004-2005

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

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 165 of this report.

The accompanying notes are an integral part of this schedule.

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

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

1. School District of Orange County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Orange 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 Orange County. For the fiscal year ended June 30, 2005, the District operated 192 schools, reported 171,237.1704 unweighted full-time equivalent (FTE) students, and received approximately \$461 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through 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.

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (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 2004-2005 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (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:

- 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-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 FTE reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP). The following schools were in our sample:

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
1. Hospital and Homebound	2 through 4
2. Princeton House Charter School	5 through 10
3. UCP Charter School	11 through 13
4. Orlando Marine Institute	14 through 17
5. Edgewater High School	18 through 22
6. Cherokee School	23 through 25
7. Cypress Springs Elementary School	26 through 29
8. Kaley Elementary School	30
9. Oakshire Elementary School	31 through 40
10. Endeavor Elementary School	41 through 46
11. Three Points Elementary School	47 through 58
12. Pineloch Elementary School	59 through 65
13. Lake Gem Elementary School	66 through 72
14. Killarney Elementary School	73 through 78
15. Lakeview Middle School	79 through 83
16. Tildenville Elementary School	84 through 91
17. Hunters Creek Middle School	92 through 96
18. Adolescent Therapeutic Center	97 through 102
19. Lake Silver Elementary School	103 through 107
20. Lee Middle School	108 through 110
21. Azalea Park Elementary School	111 through 120
22. Colonial High School	121 through 139
23. Oak Ridge High School	140 through 145
24. Chickasaw Elementary School	146 through 151
25. Lancaster Elementary School	152 through 159
26. McCoy Elementary School	160 through 169
27. Pershing Elementary School	170 and 171
28. Union Park Middle School	172 through 180
29. Dr. Phillips High School	181 through 193
30. Arbor Ridge School	194 through 198
31. University High School	199 through 209
32. Metrowest Elementary School	210 through 219
33. Discovery Middle School	220 through 229
34. Westridge Middle School	230 through 237
35. Little River Elementary School	238 through 250
36. Sadler Elementary School	251 through 264
37. Apopka Elementary School	265 through 267
38. Orange Regional Juvenile Detention Center	268 through 271
39. Meadow Woods Middle School	272 through 285
40. Winter Park High School	286 through 289
41. Palmetto Elementary School	290 through 302
42. Apopka Senior High School	303 through 310
43. Magnolia Special Education	311 and 312
44. Shingle Creek Elementary School	313 through 322

Orange County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
45. Timber Creek High School	323 through 331
46. Olympia High School	332 through 344
47. Freedom High School	345 through 363
48. Gotha Middle School	364 through 372



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT ORANGE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 9, 2005, that the Orange County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Orange 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,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style.

William O. Monroe, CPA
April 14, 2006

SCHEDULE A

Orange County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	2,393	100.00%	144,253	100.00%
Sample ²	95	3.97%	1,087	0.75%
<u>General Tests</u>				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	27	NM
<u>Detailed Tests</u>				
Students w/ Exceptions	-	-	116	(10.67%)
Net Audit Adjustments	-	-	(51)	(4.69%)
<u>General and Detailed Tests</u>				
Total Net Audit Adjustments	-	-	(24)	NM

NM - *Not Meaningful*

¹ *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2005. The District reported 144,253 students in the following ridership categories: 2,233 in IDEA (K-12), Weighted; 739 in IDEA (K-12), Unweighted; 384 in IDEA (PK), Weighted; 1,239 in IDEA (PK), Unweighted; 431 in Teenage Parents and Infants; 2,739 in Hazardous Walking; 134,579 in Two Miles or More; 5 in Center to Center (IDEA), Weighted; 992 in Center to Center (IDEA), Unweighted; and 912 in Center to Center (Vocational). The District also reported operating a total of 2,393 vehicles (2,367 buses and 26 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

² *See NOTE B.*

³ *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

Orange County District School Board
**STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Orange County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 161.

**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, 2005, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1 through 5. 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. 6 through 9.

General Tests

1. [Ref. 61] The number of days-in-term for 179 students in center to center ridership categories in the October survey was incorrectly reported. All of the students were transported one day per week from one school center to another and, thus, should have been reported for 18 days-in-term. However, 86 of the students were reported for 36 days; 83 for 54 days; and 10 for 72 days. We also noted that 18 of the 179 students were reported twice for State transportation funding, contrary to the *Student Transportation General Instructions*, which specify that a transported student may be reported only once. We made the following audit adjustments:

October 2004 Survey

18 Days-in-Term

Center to Center (IDEA), Unweighted	179
Center to Center (IDEA), Unweighted	(18)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Students Transported Net Audit Adjustment
<u>General Tests</u> (Continued)	
<u>36 Days-in-Term</u> Center to Center (IDEA), Unweighted	(86)
<u>54 Days-in-Term</u> Center to Center (IDEA), Unweighted	(83)
<u>72 Days-in-Term</u> Center to Center (IDEA), Unweighted	(10) (18)
2. [Ref. 64] <u>We noted exceptions involving 304 students in the February survey:</u>	
a. <u>The number of days-in-term for 245 students in center to center ridership categories was incorrectly reported. One hundred and eight of the students were reported for 36 days; 83 were reported for 54 days; 12 were reported for 72 days; and 42 were reported for 90 days. They should have been reported as follows: 238 for 18 days; 5 for 36 days; and 2 for 72 days.</u>	
b. <u>Forty-four students were reported incorrectly in Center to Center (IDEA), Unweighted. Thirty-seven of the students should have been reported in Center to Center (Vocational) and the remaining seven should have been reported in Two Miles or More.</u>	
c. <u>One student was reported incorrectly in Two Miles or More for 54 days-in-term. The student should have been reported in Center to Center (IDEA), Unweighted for 18 days-in-term.</u>	
d. <u>Eight students were reported incorrectly in Center to Center (IDEA), Unweighted. The students were not transported from one school center to another. However, we noted that one of the students was eligible for Two Miles or More.</u>	
e. <u>Five students in Center to Center (IDEA), Unweighted were not enrolled in school during the February survey and should not have been reported.</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

- f. One student in Center to Center (IDEA), Unweighted had been dismissed from ESE, was not transported from one school center to another, and should not have been reported.

We made the following audit adjustments:

February Survey

a.	<u>18 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	238	
	<u>36 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(108)	
	Center to Center (IDEA), Unweighted	5	
	<u>54 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(83)	
	<u>72 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(12)	
	Center to Center (IDEA), Unweighted	2	
	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(42)	0
b.	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(44)	
	Center to Center (Vocational)	37	
	Two Miles or More	7	0
c.	<u>18 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	1	
	<u>54 Days-in-Term</u>		
	Two Miles or More	(1)	0
d.	<u>18 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(1)	
	<u>36 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(2)	
	<u>54 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(3)	
	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted	(2)	
	Two Miles or More	1	(7)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Students Transported Net Audit Adjustment
General Tests (Continued)	
e. <u>36 Days-in-Term</u> Center to Center (IDEA), Unweighted	(2)
<u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted	(3) (5)
f. <u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted	(1) (1)
	(13)
3. [Ref. 65] <u>The number of days-in-term for 1,083 students in the June survey was incorrectly reported as 20 days rather than the actual 19 days. We made the following audit adjustments:</u>	
June 2005 Survey	
<u>19 Days-in-Term</u>	
IDEA (K-12), Weighted	285
IDEA (K-12), Unweighted	32
IDEA (PK), Weighted	41
Teenage Parent and Infants	51
Two Miles or More	560
<u>20 Days-in-Term</u>	
IDEA (K-12), Weighted	(285)
IDEA (K-12), Unweighted	(32)
IDEA (PK), Weighted	(41)
Teenage Parent and Infants	(51)
Two Miles or More	(560)
	0
4. [Ref. 62/63] <u>Our reconciliation of the District's reported ridership figures for the October survey to the supporting records disclosed various exceptions:</u>	
a. <u>Eighty-eight students who were eligible to be reported (85 in Two Miles or More and 3 in IDEA (PK), Unweighted) were not reported.</u>	
b. <u>The ridership counts were overstated by 23 students in Two Miles or More and 1 student in Center to Center (IDEA), Unweighted.</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

- c. Six students (three in IDEA, K-12, Weighted; two in Two Miles or More; and one in Center to Center, Vocational) were reported twice for State transportation funding, contrary to the *Student Transportation General Instructions*, which specify that a transported student may be reported only once.

We made the following audit adjustments:

<u>Ref. 62</u>		
a.	<u>October 2004 Survey</u>	
	<u>90 Days-in-Term</u>	
	IDEA (PK), Unweighted	3
	Two Miles or More	<u>85</u>
		88
<u>Ref. 63</u>		
b.	<u>October 2004 Survey</u>	
	<u>36 Days-in-Term</u>	
	Center to Center (IDEA), Unweighted	(1)
	 <u>90 Days-in-Term</u>	
	Two Miles or More	<u>(23)</u>
		(24)
c.	<u>October 2004 Survey</u>	
	<u>90 Days-in-Term</u>	
	IDEA (K-12), Weighted	(3)
	Two Miles or More	(2)
	Center to Center (Vocational)	<u>(1)</u>
		<u>(6)</u>
		58
 Net Audit Adjustments from General Tests		 <u>27</u>

Detailed Tests

- 5. [Ref. 69] We noted exceptions involving five students in the July survey:
 - a. Two ESE students should not have been reported. One was not enrolled in school and one withdrew from school prior to the survey.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
Transported
Net Audit
Adjustment**

Findings**Detailed Tests** (Continued)

- b. Three ESE students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should have been reported in IDEA (K12), Unweighted.

We made the following audit adjustments:

July 2004 Survey**14 Days-in-Term**

- | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----|
| a. | IDEA (K-12), Weighted | (2) | |
| b. | IDEA (K-12), Unweighted | 3 | |
| | Two Miles or More | (3) | (2) |
| | | | |
| 6. | [Ref. 67] <u>We noted exceptions involving 25 students in the October survey:</u> | | |
| a. | <u>Four students, who lived more than two miles from school and did not have to cross a hazardous route, were reported incorrectly in Hazardous Walking. They should have been reported in Two Miles or More.</u> | | |
| b. | <u>Seven students were reported incorrectly in Two Miles or More. They lived less than two miles from school and should not have been reported.</u> | | |
| c. | <u>Two students (one in Two Miles or More and one in Hazardous Walking) withdrew from school prior to the October survey and should not have been reported.</u> | | |
| d. | <u>Four K-12 students were reported incorrectly in PK categories (one in IDEA, PK, Weighted and three in IDEA, PK, Unweighted). We noted that they were eligible for Two Miles or More.</u> | | |
| e. | <u>Three students were reported incorrectly in IDEA weighted ridership categories. The weighted reporting was based on the provision of lap restraints for two of the students and a car seat for the remaining student; however, lap restraints and car seats do not qualify as medical equipment justifying weighted classification.</u> | | |

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

- f. Two students and their two children were reported incorrectly in Teenage Parent and Infants. The students were not enrolled in a Teenage Parent program. We noted that both of the students were eligible for Two Miles or More.
- g. One PK student was reported incorrectly in IDEA PK, Unweighted. The student was enrolled in an Early Intervention PK program that was not eligible for State transportation funding.

We made the following audit adjustments:

<u>October 2004 Survey</u>		
<u>90 Days-in-Term</u>		
a.	Hazardous Walking	(4)
	Two Miles or More	4
b.	Two Miles or More	(7)
c.	Hazardous Walking	(1)
	Two Miles or More	(1)
d.	IDEA (PK), Weighted	(1)
	IDEA (PK), Unweighted	(3)
	Two Miles or More	4
e.	IDEA (K-12), Weighted	(2)
	IDEA (PK), Weighted	(1)
	IDEA (PK), Unweighted	1
	Two Miles or More	2
f.	Teenage Parents and Infants	(4)
	Two Miles or More	2
g.	IDEA (PK), Unweighted	(1)
		(12)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings**Detailed Tests** (Continued)

7. [Ref. 66] We noted exceptions involving 34 students in the February survey:
- a. Six students (three in Two Miles or More and one each in IDEA (K-12), Unweighted, Hazardous Walking, and IDEA (PK), Unweighted) withdrew from school prior to survey and should not have been reported.
 - b. Eight PK students were reported incorrectly in IDEA (PK), Unweighted. The students were enrolled in an Early Intervention PK program that was not eligible for State transportation funding.
 - c. Fourteen students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported.
 - d. Two students were reported incorrectly in Hazardous Walking. The students did not have to cross a hazardous route to reach school. We noted that one of the students was eligible to be reported in Two Miles or More.
 - e. One student was reported incorrectly in IDEA (K12), Unweighted. The student lived more than two miles from school and should have been reported in Two Miles or More.
 - f. Two students were reported incorrectly in Center to Center (IDEA), Unweighted and Center to Center (Vocational), respectively. The students lived more than two miles from school and should have been reported in Two Miles or More.
 - g. One student was reported incorrectly in IDEA (K12), Unweighted. The student had been dismissed from ESE prior to survey and was not an eligible IDEA student at that time.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

February 2005 Survey

90 Days-in-Term

- | | | | |
|----|-------------------------------------|------|------|
| a. | IDEA (K-12), Unweighted | (1) | |
| | IDEA (PK), Unweighted | (1) | |
| | Hazardous Walking | (1) | |
| | Two Miles or More | (3) | |
| b. | IDEA (PK), Unweighted | (8) | |
| c. | Two Miles or More | (14) | |
| d. | Hazardous Walking | (2) | |
| | Two Miles or More | 1 | |
| e. | IDEA (K-12), Unweighted | (1) | |
| | Two Miles or More | 1 | |
| f. | Center to Center (IDEA), Unweighted | (1) | |
| | Center to Center (Vocational) | (1) | |
| | Two Miles or More | 2 | |
| g. | IDEA (K-12), Unweighted | (1) | (30) |
8. [Ref. 68] We noted exceptions involving 17 students in the June survey:
- a. Five students (two in Two Miles or More, two in IDEA (PK), Unweighted, and one in IDEA (K-12), Unweighted) were not enrolled in school during survey and should not have been reported.
- b. Thirteen students were reported incorrectly in Two Miles or More. The students lived less than two miles from school. We noted that 12 of the 13 students were eligible for IDEA (K12), Unweighted.
- c. One student was reported incorrectly in IDEA (PK), Unweighted. The student withdrew from school prior to survey and should not have been reported.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<u>Detailed Tests</u> (Continued)		
<u>June 2005 Survey</u>		
<u>19 Days-in-Term</u>		
a. IDEA (K-12), Unweighted	(1)	
IDEA (PK), Unweighted	(2)	
Two Miles or More	(2)	
b. IDEA (K-12), Unweighted	(13)	
Two Miles or More	12	
c. IDEA (PK), Unweighted	(1)	(7)
9. [Ref. 70] <u>Thirty-three ESE students (12 in the October survey, 6 in the February survey, and 15 in the June survey) were reported incorrectly in IDEA weighted ridership categories. None of the students met one or more of the five criteria specified in the <i>Student Transportation General Instructions</i> for weighted ridership classification. We noted that 23 of the students were eligible for Two Miles or More and 10 were eligible for IDEA (PK), Unweighted. We made the following audit adjustments:</u>		
<u>October 2004 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(8)	
IDEA (PK), Weighted	(4)	
IDEA (PK), Unweighted	4	
Two Miles or More	8	
<u>February 2005 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	2	
Two Miles or More	4	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Orange County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Students Transported Net Audit Adjustment
<u>Detailed Tests</u> (Continued)	
<u>June 2005 Survey</u>	
<u>19 Days-in-Term</u>	
IDEA (K-12), Weighted	(11)
IDEA (PK), Weighted	(4)
IDEA (PK), Unweighted	4
Two Miles or More	<u>11</u>
Net Audit Adjustments from Detailed Tests	<u>(51)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Orange County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days-in-term; (2) only those students who are enrolled in school during survey week and ride a bus during the survey period are reported with a survey's results; (3) eligible, transported students are reported for State transportation funding only once in each survey; (4) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to being reported; and (5) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA weighted ridership categories.

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

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Orange County District School Board
STUDENTS TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 165 of this report.

The accompanying notes are an integral part of this schedule.

Orange County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

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

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or ESE 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 Orange County

For the fiscal year ended June 30, 2005, the District received approximately \$27.2 million in State 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 2004	78	442
October 2004	1,041	73,270
February 2005	1,056	68,995
June 2005	<u>218</u>	<u>1,546</u>
Total	<u>2,393</u>	<u>144,253</u>

3. Statutes and Rules

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

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Orange County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE

**ORANGE COUNTY PUBLIC SCHOOLS**P.O. Box 271
32802-0271Orlando, Florida
(407) 317-3200445 W. Amelia Street
32801-1127

May 8, 2006

Mr. William O. Monroe, CPA
Auditor General
State of Florida
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Mr. Joe Williams, Section 321

Dear Mr. Monroe:

We have reviewed each of the findings reported in the draft of the audit of FULL-TIME EQUIVALENT (FTE) STUDENTS and STUDENT TRANSPORTATION for the Orange County Public Schools (OCPS) for the fiscal year ended June 30, 2005.

This response is submitted pursuant to the provisions of Section 11.45(7)(d), Florida Statutes.

Although each item is addressed briefly below, OCPS finds no basis for disagreement with the audit findings. District/school staff have been and will continue to be informed of the rules, regulations and record maintenance associated with FTE activity. OCPS will strive to correct all errors and/or deficiencies but acknowledges that human errors will always occur.

Item 1: Teachers – Out-of-field procedural errors comprised the majority of the finding. Per the Certification Department, in order to correct the inconsistencies noted in the audit finding, an out-of-field initiative has already been created that will allow an automated comparison of the teacher's record and the student course code numbers. This initiative is designed to identify any and all teachers who are out-of-field and to generate a report for the Certification Department which will take the appropriate action. This initiative is expected to be in production by June 30, 2006 and to significantly reduce the number of instances of non-compliance.

Item 2: Students – This finding relates to record maintenance. In general, OCPS believes these deficiencies to be isolated instances. OCPS does not believe the problem to be systemic but rather individual student file errors. School personnel are routinely informed of which records and supporting documentation is required. OCPS will continue to stress the importance to all parties.

"The Orange County School Board is an equal opportunity agency"

OCPS would like to commend your staff for their professional manner during the audit. OCPS would also like to thank your staff for assisting and advising our staff on matters of compliance.

Sincerely,



Ronald Blocker
Superintendent

RB: j

