



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



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

For the Fiscal Year Ended June 30, 2006

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: Susan L. Valdes; Ann S. Olson (Chair to 12/01/05); John R. "Jack" Lamb (Vice-Chair from 12/01/05); Jennifer Faliero; Doretha W. Edgecomb; Carolyn Brickleyer (Vice-Chair to 12/01/05, Chair from 12/01/05); Carol W. Kurdell; and MaryEllen Elia, Superintendent.

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

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

Hillsborough County District School Board  
**TABLE OF CONTENTS**  
For the Fiscal Year Ended June 30, 2006

	<b>PAGE NO.</b>
<b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Audit Adjustments.....	4
Schedule B - Effect of Audit Adjustments on Weighted FTE.....	6
Schedule C - Audit Adjustments by School.....	7
Schedule D - Findings and Audit Adjustments.....	18
Schedule E – Recommendations and Regulatory Citations.....	70
Schedule F – Summary of Management’s Response.....	73
Notes to Schedules.....	74
<b>STUDENT TRANSPORTATION</b>	
Independent Auditor's Report.....	78
Schedule A - Populations, Samples, and Audit Adjustments.....	80
Schedule B - Findings and Audit Adjustments.....	81
Schedule C – Recommendations and Regulatory Citations.....	86
Schedule D – Summary of Management’s Response.....	87
Notes to Schedules.....	88
<b>MANAGEMENT'S RESPONSE.....</b>	<b>90</b>

Hillsborough County District School Board  
**LIST OF ABBREVIATIONS**  
For the Fiscal Year Ended June 30, 2006

**IEP** – Individual Educational Plan

**ESE** – Exceptional Student Education

**LEP** – Limited English Proficient

**FES** – Fluent English Speaking

**ESOL** – English for Speakers of Other Languages

**PK** – Prekindergarten

**OJT** – On-the-Job Training

**IDEA** – Individuals with Disabilities Education Act



WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated August 21, 2006, that the Hillsborough County District School Board complied with the 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, 2006. 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: 122 of the 658 teachers in our sample did not meet applicable State requirements regarding certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of college credits in out-of-field subject areas or in-service points in ESOL strategies;<sup>1</sup> and 39 of the 188 students in our sample of students in Career Education OJT had exceptions involving reporting errors or timecards that were missing and could not be located.<sup>2</sup>

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and maintenance of supporting documentation for, students in Career Education OJT, the Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006.

The results of our examination disclosed other instances of noncompliance with the aforementioned State requirements, in addition to those of a material nature 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 in the preceding paragraph. 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 *Governmental 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 above by finding number, are indicative of such deficiencies in the District's internal controls related to teacher assignments and the reporting of, and maintenance of supporting documentation for, students in Career Education OJT. 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 State 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 Hillsborough County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA  
February 7, 2007

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<sup>1</sup>For teachers, see SCHEDULE D, finding Nos. 7, 18, 21, 22, 25, 26, 27, 28, 34, 35, 36, 40, 41, 43, 44, 50, 51, 53, 55, 56, 59, 60, 61, 69, 70, 71, 72, 80, 81, 83, 84, 85, 88, 89, 90, 92, 96, 97, 99, 100, 109, 110, 112, 116, 118, 119, 122, 128, 129, 130, 133, 134, 135, 136, 137, 139, 140, 141, 144, 145, 148, 151, 152, 153, 154, 155, and 160.

<sup>2</sup>For Career Education OJT students, see SCHEDULE D, finding Nos. 15, 16, 17, 33, 39, 45, 68, 82, 94, 101, 102, 103, 104, 107, 121, 127, 131, and 132.

**SCHEDULE A**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. <u>Basic</u></b>						
Population <sup>3</sup>	250	100.00%	40,621	100.00%	130,729.9300	100.00%
Sample Size <sup>4</sup>	39	15.60%	888	2.19%	738.7371	0.57%
Net Audit Adjustments <sup>5</sup>	-	-	(14)	(1.58%)	19.4638	-
<b>2. <u>Exceptional - Basic with ESE Services</u></b>						
Population <sup>3</sup>	252	100.00%	8,020	100.00%	35,361.8600	100.00%
Sample Size <sup>4</sup>	41	16.27%	730	9.10%	631.3756	1.79%
Net Audit Adjustments <sup>5</sup>	-	-	(33)	(4.52%)	6.3994	-
<b>3. <u>English for Speakers of Other Languages (ESOL)</u></b>						
Population <sup>3</sup>	228	100.00%	5,112	100.00%	15,183.6800	100.00%
Sample Size <sup>4</sup>	38	16.67%	965	18.88%	781.2282	5.15%
Net Audit Adjustments <sup>5</sup>	-	-	(38)	(3.94%)	(10.2955)	-
<b>4. <u>Exceptional - ESE Support Levels 4 and 5</u></b>						
Population <sup>3</sup>	125	100.00%	1,102	100.00%	1,558.9200	100.00%
Sample Size <sup>4</sup>	33	26.40%	604	54.81%	496.9545	31.88%
Net Audit Adjustments <sup>5</sup>	-	-	(48)	(7.95%)	(15.3976)	-
<b>5. <u>Career Education 9-12 On-the-Job Training (OJT)</u></b>						
Population <sup>3</sup>	28	100.00%	716	100.00%	206.0600	100.00%
Sample Size <sup>4</sup>	13	46.43%	188	26.26%	20.2346	9.82%
Net Audit Adjustments <sup>5</sup>	-	-	(39)	(20.74%)	(1.4482)	-
<b>6. <u>Career Education 9-12 (Excl. OJT)</u></b>						
Population <sup>3</sup>	38	100.00%	0	0.00%	7,563.7700	100.00%
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
-----						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	255	100.00%	55,571	100.00%	190,604.2200	100.00%
Sample Size <sup>4</sup>	42	16.47%	3,375	6.07%	2,668.5300	1.40%
Net Audit Adjustments <sup>5</sup>	-	-	(172)	(5.10%)	(1.2781)	-

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



**SCHEDULE A (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>
<u>Teacher Certification</u>					
Population	255	100.00%	2,576	100.00%	-
Sample Size <sup>4</sup>	42	16.47%	658	25.54%	-
Net Audit Adjustments <sup>5</sup>	-	-	(122)	(18.54%)	-
Basic	-	-	-	-	329.6135
Basic with ESE Services	-	-	-	-	(55.9843)
ESOL	-	-	-	-	(224.0014)
ESE Support Levels 4 and 5	-	-	-	-	(13.9820)
Career Education 9-12	-	-	-	-	(35.6458)
					<u>.0000</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments <sup>5</sup>			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	5.5417	(.6955)	4.8462
Basic with ESE Services	-	-	.0000	8.2050	8.2050
ESOL	-	-	(5.5417)	.0000	(5.5417)
					<u>7.5095</u>
<b>Net Audit Adjustments</b>					<u>6.2314</u>

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

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

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

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

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

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

SCHEDULE B

Hillsborough 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, 2006

<u>No. Program<sup>1</sup></u>	<u>Net Audit Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	144.6230	1.018	147.2262
102 Basic 4-8	97.8195	1.000	97.8195
103 Basic 9-12	111.4810	1.113	124.0784
111 Grades K-3 with ESE Services	(8.8800)	1.018	(9.0398)
112 Grades 4-8 with ESE Services	(20.2491)	1.000	(20.2491)
113 Grades 9-12 with ESE Services	(12.2508)	1.113	(13.6351)
130 ESOL	(239.8386)	1.318	(316.1073)
254 ESE Support Level 4	(21.6240)	3.818	(82.5604)
255 ESE Support Level 5	(7.7556)	5.190	(40.2516)
300 Career Education 9-12	(37.0940)	1.193	(44.2531)
Total	<u>6.2314</u>		<u>(156.9723)</u>

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

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

<sup>3</sup> Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

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

SCHEDULE C

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0056</u>	<u>#0063</u>	
101 Basic K-3	1.9249	.....	.....	1.9249
102 Basic 4-8	2.2500	.5000	.....	2.7500
103 Basic 9-12	1.3668	.....	.5000	1.8668
111 Grades K-3 with ESE Services	.....	1.0000	.....	1.0000
112 Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113 Grades 9-12 with ESE Services	.....	.....	1.0000	1.0000
130 ESOL	(5.5417)	(.5000)	.....	(6.0417)
254 ESE Support Level 4	.....	(1.0000)	(2.0000)	(3.0000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0082</u>	<u>#0131</u>	<u>#0151</u>	<u>#0201</u>	
101	1.9249	.....	.....	.....	.....	1.9249
102	2.7500	27.4301	.....	.....	3.2502	33.4303
103	1.8668	.....	10.3084	10.8376	.....	23.0128
111	1.0000	.....	.....	.....	.....	1.0000
112	.5000	(2.7637)	.....	.....	(.5004)	(2.7641)
113	1.0000	.....	(3.0250)	(2.6680)	.....	(4.6930)
130	(6.0417)	(24.6664)	(.6500)	(8.1696)	(.1668)	(39.6945)
254	(3.0000)	.....	(1.5100)	.....	(2.5830)	(7.0930)
255	.0000	.....	(2.9900)	.....	.....	(2.9900)
300	<u>.0000</u>	<u>.....</u>	<u>(2.1834)</u>	<u>.....</u>	<u>.....</u>	<u>(2.1834)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.0500)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0500)</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0261</u>	<u>#0281</u>	<u>#0291</u>	<u>#0641</u>	
101	1.9249	8.7000	.....	.....	1.1000	11.7249
102	33.4303	3.9332	.....	.....	.4250	37.7885
103	23.0128	.....	3.5250	2.2102	.....	28.7480
111	1.0000	(1.2000)	.....	.....	(.1000)	(.3000)
112	(2.7641)	(3.9332)	.....	.....	(.4250)	(7.1223)
113	(4.6930)	.....	1.1500	(.2500)	.....	(3.7930)
130	(39.6945)	(7.5000)	(.3000)	(.5250)	(1.0000)	(49.0195)
254	(7.0930)	.....	(.5000)	(1.0000)	.....	(8.5930)
255	(2.9900)	.....	(.3000)	.....	.....	(3.2900)
300	<u>(2.1834)</u>	<u>.....</u>	<u>(3.6250)</u>	<u>(.4352)</u>	<u>.....</u>	<u>(6.2436)</u>
Total	<u>(.0500)</u>	<u>.0000</u>	<u>(.0500)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1000)</u>

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

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

**SCHEDULE C (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	Audit Adjustments <sup>1</sup>				Balance Forward
		#0761	#0771	#1021	#1051	
101	11.7249	.....	.....	2.6500	23.3316	37.7065
102	37.7885	.....	1.0000	8.1000	.....	46.8885
103	28.7480	24.5200	.....	.....	.....	53.2680
111	(.3000)	.....	.....	(2.6500)	.....	(2.9500)
112	(7.1223)	.....	.....	(7.6000)	.....	(14.7223)
113	(3.7930)	(2.2000)	.....	.....	.....	(5.9930)
130	(49.0195)	(12.4000)	(1.0000)	(.5000)	(23.3316)	(86.2511)
254	(8.5930)	.....	.....	.....	.....	(8.5930)
255	(3.2900)	.....	.....	.....	.....	(3.2900)
300	<u>(6.2436)</u>	<u>(9.9400)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(16.1836)</u>
Total	<u>(.1000)</u>	<u>(.0200)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1200)</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1201</u>	<u>#1322</u>	<u>#1324</u>	<u>#1551</u>	
101	37.7065	10.0000	.....	.....	.....	47.7065
102	46.8885	4.0923	.....	3.6532	.....	54.6340
103	53.2680	2.3677	33.6000	1.3000	1.9186	92.4543
111	(2.9500)	.....	.....	.....	.....	(2.9500)
112	(14.7223)	.....	.....	(1.0774)	.....	(15.7997)
113	(5.9930)	(.1268)	(8.9450)	(.4870)	.....	(15.5518)
130	(86.2511)	(13.5000)	(11.4500)	(2.0758)	(2.0846)	(115.3615)
254	(8.5930)	(2.6176)	(.6500)	(.7870)	.....	(12.6476)
255	(3.2900)	(.2156)	.....	(1.0000)	.....	(4.5056)
300	<u>(16.1836)</u>	<u>.....</u>	<u>(12.3550)</u>	<u>.....</u>	<u>.....</u>	<u>(28.5386)</u>
Total	<u>(.1200)</u>	<u>.0000</u>	<u>.2000</u>	<u>(.4740)</u>	<u>(.1660)</u>	<u>(.5600)</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#1776</u>	<u>#1941</u>	<u>#2531</u>	<u>#2972</u>	
101	47.7065	7.0350	9.5665	2.0000	4.7900	71.0980
102	54.6340	.....	.5000	.....	.....	55.1340
103	92.4543	.....	.....	.....	.....	92.4543
111	(2.9500)	(4.5350)	.....	.....	(1.4700)	(8.9550)
112	(15.7997)	.....	1.0000	.....	.....	(14.7997)
113	(15.5518)	.....	.....	.....	.....	(15.5518)
130	(115.3615)	(2.5000)	(10.0665)	(2.0000)	.....	(129.9280)
254	(12.6476)	.....	(1.0000)	.....	(2.8400)	(16.4876)
255	(4.5056)	.....	.....	.....	(.4800)	(4.9856)
300	<u>(28.5386)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(28.5386)</u>
Total	<u>(.5600)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5600)</u>

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

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



SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#3171</u>	<u>#3281</u>	<u>#3371</u>	<u>#3431</u>	
101	71.0980	.....	2.5000	.....	.....	73.5980
102	55.1340	.....	7.0000	.....	.....	62.1340
103	92.4543	.8500	.....	.6500	11.9100	105.8643
111	(8.9550)	.....	.....	.....	.....	(8.9550)
112	(14.7997)	.....	.....	.....	.....	(14.7997)
113	(15.5518)	(.5000)	.....	(.0750)	(1.5100)	(17.6368)
130	(129.9280)	(.5750)	(9.5000)	(.8750)	(3.0000)	(143.8780)
254	(16.4876)	.....	.....	.0200	(.4000)	(16.8676)
255	(4.9856)	.....	.....	.....	.....	(4.9856)
300	<u>(28.5386)</u>	<u>.0250</u>	<u>.....</u>	<u>(.5800)</u>	<u>(7.0000)</u>	<u>(36.0936)</u>
Total	<u>(.5600)</u>	<u>(.2000)</u>	<u>.0000</u>	<u>(.8600)</u>	<u>.0000</u>	<u>(1.6200)</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#3681</u>	<u>#3771</u>	<u>#3782</u>	<u>#3784</u>	
101	73.5980	3.5000	.....	.....	.....	77.0980
102	62.1340	.....	1.0008	.7500	.....	63.8848
103	105.8643	.....	.....	2.6450	.1500	108.6593
111	(8.9550)	1.5000	.....	.....	.....	(7.4550)
112	(14.7997)	.....	(.2502)	.....	.....	(15.0499)
113	(17.6368)	.....	.....	.....	.3500	(17.2868)
130	(143.8780)	(3.5000)	(.7506)	.....	.4500	(147.6786)
254	(16.8676)	(1.0000)	.....	(2.6250)	(1.0000)	(21.4926)
255	(4.9856)	(.5000)	.....	(.7700)	.....	(6.2556)
300	<u>(36.0936)</u>	.....	.....	.....	.....	<u>(36.0936)</u>
Total	<u>(1.6200)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0500)</u>	<u>(1.6700)</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#3922</u>	<u>#4141</u>	<u>#4151</u>	<u>#4161</u>	
101	77.0980	.5000	.....	.....	14.0000	91.5980
102	63.8848	.....	.....	.....	10.0000	73.8848
103	108.6593	.....	3.0032	1.6680	.....	113.3305
111	(7.4550)	(.5000)	.....	.....	.....	(7.9550)
112	(15.0499)	.....	.....	.....	.....	(15.0499)
113	(17.2868)	.....	(.4178)	.....	.....	(17.7046)
130	(147.6786)	(.5000)	(1.0008)	(1.5842)	(24.0000)	(174.7636)
254	(21.4926)	.5000	.....	.....	.....	(20.9926)
255	(6.2556)	.....	(1.0000)	.....	.....	(7.2556)
300	<u>(36.0936)</u>	<u>.....</u>	<u>(.7506)</u>	<u>(.2498)</u>	<u>.....</u>	<u>(37.0940)</u>
Total	<u>(1.6700)</u>	<u>.0000</u>	<u>(.1660)</u>	<u>(.1660)</u>	<u>.0000</u>	<u>(2.0020)</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#4211</u>	<u>#4212</u>	<u>#4321</u>	<u>#4562</u>	
101	91.5980	6.8250	7.7000	.....	.....	106.1230
102	73.8848	3.0000	1.4166	1.6008	.....	79.9022
103	113.3305	.....	.....	.....	.....	113.3305
111	(7.9550)	(.2250)	(.7000)	.....	.....	(8.8800)
112	(15.0499)	(2.5000)	(1.4166)	.0000	.....	(18.9665)
113	(17.7046)	.....	.....	.....	(1.5000)	(19.2046)
130	(174.7636)	(7.1000)	(6.5000)	.....	.....	(188.3636)
254	(20.9926)	.....	(.5000)	(1.6008)	1.5000	(21.5934)
255	(7.2556)	.....	.....	.....	(.5000)	(7.7556)
300	<u>(37.0940)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(37.0940)</u>
Total	<u>(2.0020)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(2.5020)</u>

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

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

SCHEDULE C (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Total</u>
		<u>#4841</u>	<u>#4961</u>	<u>#5044</u>	<u>#6620</u>	
101	106.1230	38.0000	.5000	.....	.....	144.6230
102	79.9022	11.5000	.....	(.8279)	7.2452	97.8195
103	113.3305	.....	.....	(1.8495)	.....	111.4810
111	(8.8800)	.....	.....	.....	.....	(8.8800)
112	(18.9665)	.....	.....	4.6126	(5.8952)	(20.2491)
113	(19.2046)	.....	.....	6.9538	.....	(12.2508)
130	(188.3636)	(49.5000)	(.5000)	(.1250)	(1.3500)	(239.8386)
254	(21.5934)	.....	.....	(.0306)	.....	(21.6240)
255	(7.7556)	.....	.....	.....	.....	(7.7556)
300	<u>(37.0940)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(37.0940)</u>
Total	<u>(2.5020)</u>	<u>.0000</u>	<u>.0000</u>	<u>8.7334</u>	<u>.0000</u>	<u>6.2314</u>

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

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

**SCHEDULE D**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**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 maintenance of supporting documentation for, students in Career Education OJT, the Hillsborough 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, 2006. 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 70.

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

*Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**District-Wide**

**Ineligible Courses Reported in ESOL**

1. [Ref. 149] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses designated for the program by the Department of Education. The results of this test disclosed that 9 courses at 14 schools were reported incorrectly in ESOL. We made the following audit adjustments:

101 Basic K-3	1.9249	
102 Basic 4-8	2.2500	
103 Basic 9-12	1.3668	
130 ESOL	(5.5417)	.0000
		.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Davis Elementary School (#0056)</u></b>	
2. [Ref. 5601] <u>Two 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	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
3. [Ref. 5602] <u>One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
130 ESOL	<u>(.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
<b><u>Carver Exceptional Center (#0063)</u></b>	
4. [Ref. 6301] <u>The <i>Matrix of Services</i> forms for two ESE students were missing and could not be located. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	.5000
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.5000)</u>
	.0000
5. [Ref. 6302] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
<b><u>Pierce Middle School (#0082)</u></b>	
6. [Ref. 8201] <u>The <i>LEP Student Plans</i> for three students were not reviewed and updated for the 2005-06 school year. We also noted that the file for one of the students did not contain evidence justifying the student's continued placement in ESOL for a sixth year. We made the following audit adjustments:</u>	

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Pierce Middle School (#0082)</u></b> (Continued)	
102 Basic 4-8	1.8675
130 ESOL	<u>(1.8675)</u>
	.0000
<p>7. [Ref. 8270/71/72/73] <u>Four teachers were not properly certified and were not approved by the School Board to teach out-of-field. Two of the teachers (Ref. 8272 and 8273) taught classes that included LEP students, but did not earn the in-service training points required in ESOL strategies, pursuant to their in-service training timelines. We also noted that parents were not notified of the out-of-field status of three of the four teachers (Ref. 8271, 8272, and 8273). We made the following audit adjustments:</u></p>	
<u>Ref. 8270</u>	
102 Basic 4-8	12.9991
112 Grades 4-8 with ESE Services	<u>(1.0625)</u>
130 ESOL	<u>(11.9366)</u>
	.0000
<u>Ref. 8271</u>	
102 Basic 4-8	8.5191
112 Grades 4-8 with ESE Services	<u>(.4668)</u>
130 ESOL	<u>(8.0523)</u>
	.0000
<u>Ref. 8272</u>	
102 Basic 4-8	2.5776
112 Grades 4-8 with ESE Services	<u>(1.2344)</u>
130 ESOL	<u>(1.3432)</u>
	.0000
<u>Ref. 8273</u>	
102 Basic 4-8	1.4668
130 ESOL	<u>(1.4668)</u>
	<u>.0000</u>
	<u>.0000</u>

**Armwood High School (#0131)**

8. [Ref. 13101] The LEP Student Plan for one student was not reviewed and updated for the 2005-06 school year. We made the following audit adjustments:

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Armwood High School (#0131)</u></b> (Continued)		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
9. [Ref. 13102] <u>The LEP Student Plan for one student was not updated until after the reporting survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.2250	
130 ESOL	(.2250)	.0000
10. [Ref. 13103] <u>The files for three ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEPs. We made the following audit adjustments:</u>		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	(.5000)	.0000
11. [Ref. 13104] <u>The files for four ESE students did not contain an IEP that covered the reporting survey. We also noted that the Matrix of Services form for one of these students and one additional student were missing and could not be located. We made the following audit adjustments:</u>		
103 Basic 9-12	2.5000	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.0000)	.0000
12. [Ref. 13105] <u>The Matrix of Services forms for three ESE students were missing and could not be located. We also noted that the Matrix form for one additional student was not reviewed at the time the student's IEP was prepared. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.0000)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Armwood High School (#0131)** (Continued)

13. [Ref. 13106] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

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

14. [Ref. 13107] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a total score of 21 points and a Level 5 rating in four of the five Domains. The student had 21 points, but a Level 5 rating in only three Domains. We recomputed the student's Matrix score and made the following audit adjustments:

254 ESE Support Level 4	.9900	
255 ESE Support Level 5	(.9900)	.0000

15. [Ref. 13108] The reported course schedules for one Basic and three Career Education students were reported incorrectly due to isolated data processing errors, which caused the students' reported FTE in Basic or Career Education to be overstated. We also noted that the timecard for one of the students was missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	(.0500)	
103 Basic 9-12	(.1000)	
300 Career Education 9-12	.1000	
103 Basic 9-12	.1500	
300 Career Education 9-12	(.1500)	(.0500)

16. [Ref. 13109] The reported course schedule for one Career Education student omitted one of the student's Basic education courses, and resulted in the student's off-campus, OJT work hours being funded prior to the student's on-campus instruction. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Armwood High School (#0131)</u></b> (Continued)	
103 Basic 9-12	.0750
300 Career Education 9-12	(.0750)
	.0000
17. [Ref. 13110] <u>The course schedule for one student in Career Education OJT was reported using an incorrect priority order. The student's off-campus work hours were funded prior to the student's on-campus instruction. We made the following audit adjustments:</u>	
103 Basic 9-12	.2000
300 Career Education 9-12	(.2000)
	.0000
18. [Ref. 13170/71/72/73/74] <u>Five teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 13170</u>	
103 Basic 9-12	1.5750
113 Grades 9-12 with ESE Services	(1.4250)
130 ESOL	(.1500)
	.0000
<u>Ref. 13171</u>	
103 Basic 9-12	2.4334
113 Grades 9-12 with ESE Services	(.5750)
300 Career Education 9-12	(1.8584)
	.0000
<u>Ref. 13172</u>	
103 Basic 9-12	.2250
113 Grades 9-12 with ESE Services	(.2250)
	.0000
<u>Ref. 13173</u>	
103 Basic 9-12	.3000
113 Grades 9-12 with ESE Services	(.1000)
130 ESOL	(.2000)
	.0000
<u>Ref. 13174</u>	
103 Basic 9-12	1.2000
113 Grades 9-12 with ESE Services	(1.2000)
	.0000
	(.0500)

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Alonso Senior High School (#0151)</u></b>	
19. [Ref. 15101] <u>The file for one LEP student did not contain evidence that the student's parents had been notified of their child's re-entry into ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	.6672
130 ESOL	<u>(.6672)</u>
	.0000
20. [Ref. 15102] <u>The file for one ESE student did not contain an IEP that was valid for the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	<u>(.5000)</u>
	.0000
21. [Ref. 15170/71/72/73/75] <u>Five teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents were not notified of the out-of-field status of three of the teachers (Ref. 15170, 15171, and 15175). Additionally, the teacher cited in Ref. 15175 did not earn the 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. 15170</u>	
103 Basic 9-12	2.5850
113 Grades 9-12 with ESE Services	(.5004)
130 ESOL	<u>(2.0846)</u>
	.0000
<u>Ref. 15171</u>	
103 Basic 9-12	2.0846
113 Grades 9-12 with ESE Services	(.2498)
130 ESOL	<u>(1.8348)</u>
	.0000
<u>Ref. 15172</u>	
103 Basic 9-12	2.4166
113 Grades 9-12 with ESE Services	(.4170)
130 ESOL	<u>(1.9996)</u>
	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Alonso Senior High School (#0151)</u></b> (Continued)			
<u>Ref. 15173</u>			
103 Basic 9-12		1.0842	
113 Grades 9-12 with ESE Services		(1.0008)	
130 ESOL		(.0834)	.0000
<u>Ref. 15175</u>			
103 Basic 9-12		.1668	
130 ESOL		(.1668)	.0000
22. [Ref. 15174] <u>One Primary Language Arts teacher did not earn the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher had earned only 120 of the 300 points due by July 31, 2005. We made the following audit adjustments:</u>			
103 Basic 9-12		1.3332	
130 ESOL		(1.3332)	.0000
			<u>.0000</u>
<b><u>Benito Middle School (#0201)</u></b>			
23. [Ref. 20101] <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>			
112 Grades 4-8 with ESE Services		.5000	
254 ESE Support Level 4		(.5000)	.0000
24. [Ref. 20102] <u>The <i>Matrix of Services</i> form for one ESE student was not properly completed. No services were checked in Level 4 for Domain E. We made the following audit adjustments:</u>			
112 Grades 4-8 with ESE Services		1.0000	
254 ESE Support Level 4		(1.0000)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Benito Middle School (#0201)** (Continued)

25. [Ref. 20170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents taught by the teacher cited in Ref. 20170 were not notified of the teacher's out-of-field status. We made the following audit adjustments:

<u>Ref. 20170</u>		
102 Basic 4-8	.3336	
112 Grades 4-8 with ESE Services	<u>(.3336)</u>	.0000
<u>Ref. 20171</u>		
102 Basic 4-8	2.7498	
112 Grades 4-8 with ESE Services	<u>(1.6668)</u>	
254 ESE Support Level 4	<u>(1.0830)</u>	.0000

26. [Ref. 20172] One teacher taught Science to classes that included LEP students, but had not timely earned the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher, who was not a beginning instructor, had one year from August 5, 2004 to earn 60 points; however, the points were not earned until December 1, 2005. We made the following audit adjustments:

102 Basic 4-8	.1668	
130 ESOL	<u>(.1668)</u>	<u>.0000</u>
		<u>.0000</u>

**Bing Elementary School (#0261)**

27. [Ref. 26170] One teacher of Gifted students was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the Gifted students taught by the 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)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Bing Elementary School (#0261)</u></b> (Continued)	
101 Basic K-3	1.2000
102 Basic 4-8	3.9332
111 Grades K-3 with ESE Services	(1.2000)
112 Grades 4-8 with ESE Services	(3.9332)
	.0000

28. [Ref. 26171/72] The out-of-field status of two Primary Language Arts teachers was not accurately disclosed to parents taught by those teachers. The notification in the school newsletter dated September 20, 2005, indicated incorrectly that the teachers held certification in ESOL. We also noted that one of the teachers (Ref. 26172) had not timely earned the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher had one year from August 5, 2004, to earn an additional 60 points; however, the points were not earned until May 1, 2006. We made the following audit adjustments:

<u>Ref. 26171</u>		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000
<u>Ref. 26172</u>		
101 Basic K-3	3.5000	
130 ESOL	(3.5000)	.0000
		<u>.0000</u>

**Blake High School (#0281)**

29. [Ref. 28101] The file for one ESE student did not contain an IEP that was valid for the reporting survey. We made the following audit adjustments:

103 Basic 9-12	.3000	
113 Grades 9-12 with ESE Services	(.3000)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Blake High School (#0281)** (Continued)

30. [Ref. 28102] The Matrix of Services form for one ESE student incorrectly included 13 Special Considerations points for which the student was not eligible. The points were for students who received individual instruction in the Hospital and Homebound program. The student was not in that program. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.3000	
255 ESE Support Level 5	(.3000)	.0000

31. [Ref. 28103] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

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

32. [Ref. 28104] The course schedules for two ESE students were incorrectly reported in programs other than ESE. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:

103 Basic 9-12	(.5500)	
113 Grades 9-12 with ESE Services	1.0000	
300 Career Education 9-12	(.4500)	.0000

33. [Ref. 28105] The reported course schedule for one Career Education OJT student incorrectly included a study hall course that the student did not take. This caused the student's reported FTE in Basic education to be overstated. We made the following audit adjustment:

103 Basic 9-12	(.0500)	(.0500)
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34. [Ref. 28170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents taught by these teachers 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)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Blake High School (#0281) (Continued)</b>	
<u>Ref. 28170</u>	
103 Basic 9-12	.1500
130 ESOL	(.1500)
	.0000
<u>Ref. 28171</u>	
103 Basic 9-12	3.0750
113 Grades 9-12 with ESE Services	(.3500)
300 Career Education 9-12	(2.7250)
	.0000
35. [Ref. 28172] <u>One teacher was incorrectly reported for technical Career Education courses. The teacher held certification in Drama and should have been reported for comprehensive theater courses in Basic education. We made the following audit adjustments:</u>	
103 Basic 9-12	.4500
300 Career Education 9-12	(.4500)
	.0000
36. [Ref. 28174] <u>One Primary Language Arts teacher did not earn the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher, who was not a beginning instructor, had one year from August 7, 2002, to earn an additional 60 points; however, the points were not earned. We made the following audit adjustments:</u>	
103 Basic 9-12	.1500
130 ESOL	(.1500)
	.0000
	(.0500)
<b>Brandon High School (#0291)</b>	
37. [Ref. 29101] <u>The file for one ESE student did not contain an IEP and Matrix of Services form covering the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
254 ESE Support Level 4	(.5000)
	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b>Brandon High School (#0291) (Continued)</b>		
38. [Ref. 29102] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
39. [Ref. 29103] <u>The off-campus work hours for five OJT students were inappropriately funded prior to the students' on-campus instruction. We made the following audit adjustments:</u>		
103 Basic 9-12	.4352	
300 Career Education 9-12	(.4352)	.0000
40. [Ref. 29170] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustments:</u>		
103 Basic 9-12	1.1250	
113 Grades 9-12 with ESE Services	(.7500)	
130 ESOL	(.3750)	.0000
41. [Ref. 29171] <u>One teacher taught Social Science to classes that included two LEP students, but did not earn the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher had two years from August 6, 2003, to earn 60 points; however, the points were not earned. We made the following audit adjustments:</u>		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Burney Elementary School (#0641)</u></b>	
42. [Ref. 64101] <u>Two LEP students were reported incorrectly in program No. 101 (Basic K-3). The students should have been reported in program No. 130 (ESOL). We made the following audit adjustments:</u>	
101 Basic K-3	(1.0000)
130 ESOL	<u>1.0000</u>
	.0000
43. [Ref. 64170] <u>One teacher of Gifted students was not properly certified and was not approved by the School Board to teach out-of-field for the school term covered by the October survey. We noted that the teacher was awarded the Gifted endorsement on December 15, 2005, after the October survey. We also noted that the parents of the Gifted students taught by the teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments for October:</u>	
101 Basic K-3	.1000
102 Basic 4-8	.4250
111 Grades K-3 with ESE Services	(.1000)
112 Grades 4-8 with ESE Services	<u>(.4250)</u>
	.0000
44. [Ref. 64171] <u>One Primary Language Arts teacher was not approved by the School Board to teach out-of-field in ESOL until January 31, 2006, after the October survey. We made the following audit adjustments that survey:</u>	
101 Basic K-3	2.0000
130 ESOL	<u>(2.0000)</u>
	<u>.0000</u>
	<u>.0000</u>
<b><u>Chamberlain Senior High School (#0761)</u></b>	
45. [Ref. 76101] <u>The timecard for one OJT student indicated that the student did not work during the reporting survey. We made the following audit adjustment:</u>	
300 Career Education 9-12	<u>(.0200)</u>
	(.0200)

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b>Chamberlain Senior High School (#0761) (Continued)</b>		
46. [Ref. 76102] <u>Seven students were incorrectly reported in ESOL. The students were FES and the LEP Committee's placement recommendation (present for four of the students) was not supported by current test scores and consideration of at least two of the five placement criteria specified by State Board of Education Administrative Rule 6A-6.0902(3), Florida Administrative Code. We made the following audit adjustments:</u>		
103 Basic 9-12	4.8000	
130 ESOL	<u>(4.8000)</u>	.0000
47. [Ref. 76103] <u>The LEP Student Plan for one student was not reviewed and updated for the 2005-06 school year. We made the following audit adjustments:</u>		
103 Basic 9-12	.2400	
130 ESOL	<u>(.2400)</u>	.0000
48. [Ref. 76104] <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>		
103 Basic 9-12	.4000	
130 ESOL	<u>(.4000)</u>	.0000
49. [Ref. 76105] <u>The LEP Student Plan for one student in ESOL in the October survey was not completed until October 28, 2005, after the survey; consequently, the student's ESOL reporting was not adequately supported. We made the following audit adjustments:</u>		
103 Basic 9-12	.3200	
130 ESOL	<u>(.3200)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Findings** **Net Audit Adjustment  
(Unweighted FTE)**

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

50. [Ref. 76170/71/72/73/75] Five teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents taught by two of the teachers (Ref. 76170 and 76171) were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 76170</u>		
103 Basic 9-12	1.5200	
113 Grades 9-12 with ESE Services	(.8000)	
130 ESOL	<u>(.7200)</u>	.0000
<u>Ref. 76171</u>		
103 Basic 9-12	11.3200	
113 Grades 9-12 with ESE Services	(1.4000)	
300 Career Education 9-12	<u>(9.9200)</u>	.0000
<u>Ref. 76172</u>		
103 Basic 9-12	1.6000	
130 ESOL	<u>(1.6000)</u>	.0000
<u>Ref. 76173</u>		
103 Basic 9-12	1.3600	
130 ESOL	<u>(1.3600)</u>	.0000
<u>Ref. 76175</u>		
103 Basic 9-12	.8800	
130 ESOL	<u>(.8800)</u>	.0000

51. [Ref. 76174] The parents of certain 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 did not earn the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher had been teaching reading courses to classes that included LEP students since at least October 2002, but had only earned 60 points, all in May 1992. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Chamberlain Senior High School (#0761)</u></b> (Continued)		
103 Basic 9-12	2.0800	
130 ESOL	<u>(2.0800)</u>	<u>.0000</u> <u>(.0200)</u>

**Chiaramonte Elementary School (#0771)**

52. [Ref. 77101] The LEP Student Plan for one student was not reviewed and updated for the 2005-06 school year until after the reporting survey. We made the following audit adjustments:

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

53. [Ref. 77170] The parents of the one LEP student taught by an 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	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u> <u>.0000</u>

**Crestwood Elementary School (#1021)**

54. [Ref. 102101] The LEP Student Plan for one student in ESOL in the February survey was not reviewed and updated for the 2005-06 school year until April 20, 2006, after that survey. We made the following audit adjustments:

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

55. [Ref. 102170] One teacher was not properly certified to teach Gifted students and was not approved by the School Board to teach out-of-field. We made the following audit adjustments:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Crestwood Elementary School (#1021)</u></b> (Continued)		
101 Basic K-3	2.6500	
102 Basic 4-8	7.6000	
111 Grades K-3 with ESE Services	(2.6500)	
112 Grades 4-8 with ESE Services	<u>(7.6000)</u>	.0000
		<u>.0000</u>
<b><u>Cypress Creek Elementary School (#1051)</u></b>		
56. [Ref. 105170/71] <u>Two Primary Language Arts teachers were not approved by the School Board to teach out-of-field in ESOL. We made the following audit adjustments:</u>		
<u>Ref. 105170</u>		
101 Basic K-3	6.0000	
130 ESOL	<u>(6.0000)</u>	.0000
<u>Ref. 105171</u>		
101 Basic K-3	17.3316	
130 ESOL	<u>(17.3316)</u>	.0000
		<u>.0000</u>
<b><u>Dover Elementary School (#1201)</u></b>		
57. [Ref. 120101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000
58. [Ref. 120102] <u>One LEP student was incorrectly reported in program No. 102 (Basic 4-8). The student should have been reported in program No. 130 (ESOL). We made the following audit adjustments:</u>		
102 Basic 4-8	(.5000)	
130 ESOL	<u>.5000</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Dover Elementary School (#1201)** (Continued)

59. [Ref. 120170] The parents of certain ESE students taught by an out-of-field teacher were not notified of the teacher's out-of-field status until January 3, 2006, after the October survey. We made the following audit adjustments:

102 Basic 4-8	.5923	
103 Basic 9-12	2.3677	
113 Grades 9-12 with ESE Services	(.1268)	
254 ESE Support Level 4	(2.1176)	
255 ESE Support Level 5	(.7156)	.0000

60. [Ref. 120171] One Primary Language Arts teacher was not approved by the School Board to teach out-of-field in ESOL until January 31, 2006, after the October survey. We made the following audit adjustments:

102 Basic 4-8	4.0000	
130 ESOL	(4.0000)	.0000

61. [Ref. 120172] One Primary Language Arts teacher did not earn the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher needed 120 points and had earned none. We made the following audit adjustments:

101 Basic K-3	10.0000	
130 ESOL	(10.0000)	.0000
		.0000

**East Bay Senior High School (#1322)**

62. [Ref. 132201] The reported course schedule for one LEP student incorrectly included a study hall course that the student did not take. This resulted in the reported FTE for the student's ESOL and Career Education courses being understated. We made the following audit adjustments:

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>East Bay Senior High School (#1322) (Continued)</b>	
103 Basic 9-12	(.2250)
130 ESOL	.1500
300 Career Education 9-12	<u>.0750</u>
	.0000
63. [Ref. 132202] <u>The IEP for one student was missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	<u>(.5000)</u>
	.0000
64. [Ref. 132203] <u>The file for one ESE student did not contain evidence that the student's general education teachers had participated in the development of the student's IEP. 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
65. [Ref. 132204] <u>The Matrix of Services form for one ESE student, who was also enrolled at Eisenhower Middle School, was not reviewed when the student's new IEP was developed. Audit adjustments for the student's course schedule at Eisenhower Middle School are presented in finding No. 73 (Ref. 132401). We made the following audit adjustments for the student's course schedule at East Bay:</u>	
113 Grades 9-12 with ESE Services	.1500
254 ESE Support Level 4	<u>(.1500)</u>
	.0000
66. [Ref. 132205] <u>The IEPs for two ESE students were not revised to reflect changes in their ESE services that occurred when their school of primary enrollment changed from Eisenhower Middle School to East Bay High School. Subsequent to these changes, one of the students took courses at both schools and one was enrolled full-time at East Bay. We noted that the latter student was incorrectly reported at East Bay based on a Matrix of Services form applicable to Eisenhower.</u>	

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

East Bay Senior High School (#1322) (Continued)

Additionally, the IEP for this same student did not evidence that the student's general education teachers had participated in the development of the student's new IEP. Audit adjustments related to one student's course schedule at Eisenhower Middle School are presented in finding No. 74 (Ref. 132402). We made the following audit adjustments for the students' course schedules at East Bay:

103 Basic 9-12	1.4500	
113 Grades 9-12 with ESE Services	(.9500)	
254 ESE Support Level 4	(.5000)	.0000

67. [Ref. 132206] The course schedule for one student who transferred from Newsome High School to East Bay High School during the October survey was incorrectly reported at both schools. The student should have been reported only at East Bay. Audit adjustments related to the student's course schedule at Newsome are presented in finding No. 93 (Ref. 317101). We made the following audit adjustment for the student's course schedule at East Bay:

103 Basic 9-12	<u>.2000</u>	.2000
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68. [Ref. 132207] The reported course schedules for three Career Education OJT students incorrectly included a study hall course that the students did not take. This caused the students' reported FTE for OJT time to be underreported. We made the following audit adjustments:

103 Basic 9-12	(.3450)	
300 Career Education 9-12	<u>.3450</u>	.0000

69. [Ref. 132270/71/72/73/77] Five teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents taught by three of these teachers (Ref. 132271, 132272, and 132277) were not notified of the teachers' out-of-field status. We made the following audit adjustments:

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>East Bay Senior High School (#1322) (Continued)</u>		
<u>Ref. 132270</u>		
103 Basic 9-12	6.7000	
130 ESOL	<u>(6.7000)</u>	.0000
<u>Ref. 132271</u>		
103 Basic 9-12	2.5000	
113 Grades 9-12 with ESE Services	<u>(1.6250)</u>	
130 ESOL	<u>(.8750)</u>	.0000
<u>Ref. 132272</u>		
103 Basic 9-12	1.9000	
113 Grades 9-12 with ESE Services	<u>(.1250)</u>	
130 ESOL	<u>(1.7750)</u>	.0000
<u>Ref. 132273</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(.5500)</u>	
130 ESOL	<u>(.4500)</u>	.0000
<u>Ref. 132277</u>		
103 Basic 9-12	.4300	
113 Grades 9-12 with ESE Services	<u>(.2800)</u>	
130 ESOL	<u>(.1500)</u>	.0000
70. <u>[Ref. 132274] The parents of students in a Family and Consumer Science course were incorrectly notified that the course's out-of-field teacher held certification in Fitness and Nutrition. The teacher actually held certification in Social Science. We made the following audit adjustments:</u>		
103 Basic 9-12	16.8400	
113 Grades 9-12 with ESE Services	<u>(4.0650)</u>	
300 Career Education 9-12	<u>(12.7750)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**East Bay Senior High School (#1322)** (Continued)

71. [Ref. 132275] One Primary Language Arts teacher did not earn the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher had two years from August 6, 2003, to earn an additional 60 points; however, the points were not earned. We made the following audit adjustments:

103 Basic 9-12	1.2000	
130 ESOL	(1.2000)	.0000

72. [Ref. 132276] Parents taught by one out-of-field teacher were not notified of the teacher's out-of-field status for ESOL. We made the following audit adjustments:

103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
		<u>.2000</u>

**Eisenhower Middle School (#1324)**

73. [Ref. 132401] The Matrix of Services form for one ESE student, who also attended East Bay High School, was not reviewed when the student's new IEP was developed. Audit adjustments for the student's course schedule at East Bay are presented in finding No. 65 (Ref. 132204). We made the following audit adjustments for the student's course schedule at Eisenhower:

113 Grades 9-12 with ESE Services	.3500	
254 ESE Support Level 4	(.3500)	.0000

74. [Ref. 132402] The IEP for one ESE student was not revised to reflect changes in ESE services that occurred when the student's school of primary enrollment changed from Eisenhower Middle School to East Bay High School. Audit adjustments for the student's course schedule at East Bay are presented in finding No. 66 (Ref. 132205). We made the following audit adjustments for the student's course schedule at Eisenhower:

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Eisenhower Middle School (#1324)</u></b> (Continued)		
103 Basic 9-12	.0500	
113 Grades 9-12 with ESE Services	(.0500)	.0000
75. [Ref. 132403] <u>The files for two ESE students did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	(.5000)	.0000
76. [Ref. 132404] <u>Seven ESE students were not reported in accordance with their Matrix of Services forms. We also noted that one of the students was not in attendance during the October survey. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	1.0000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	
255 ESE Support Level 5	(.5000)	(.5000)
77. [Ref. 132405] <u>One part-time ESE student was reported incorrectly for 560 minutes of instruction per week. The student should have been reported for 600 minutes, according to the student's course schedule and the school's bell schedule.</u>		
<i>(Continued on next page)</i>		

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Eisenhower Middle School (#1324)** (Continued)

We also noted that the student's Matrix of Services form for the school term covered by the February survey incorrectly indicated group instruction at home or hospital. The student was provided only school-site instruction. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.2130	
254 ESE Support Level 4	(.1870)	.0260

78. [Ref. 132406] The Matrix of Services form and IEP for one ESE student were both dated April 14, 2005, but showed different schools of enrollment for the 2005-06 school year. The Matrix form showed Eisenhower Middle School and the IEP showed the Charter School of Tampa Bay Academy. The student was enrolled at the Charter School during the 2004-05 school year and did not enroll in Eisenhower until August 25, 2005, for the 2005-06 school year. In response to our inquiries, management advised us that the Matrix form was incorrectly dated and had actually been prepared, based on the IEP from the Charter School, sometime between the student's enrollment in Eisenhower on August 25, 2005, and January 6, 2006, the date of its first review. Consequently, we were unable to determine whether the Matrix form existed at the time of the October survey. We made the following audit adjustments for that survey:

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

79. [Ref. 132407] The file for one student in ESOL indicated that the student was FES and ineligible for ESOL-placement. We made the following audit adjustments:

102 Basic 4-8	.4668	
130 ESOL	(.4668)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<b>Eisenhower Middle School (#1324)</b> (Continued)			
80. [Ref. 132470/71] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents taught by one of the teachers (Ref. 132471) were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>			
<u>Ref. 132470</u>			
102 Basic 4-8	.9862		
112 Grades 4-8 with ESE Services	(.5774)		
130 ESOL	(.4088)		.0000
<u>Ref. 132471</u>			
103 Basic 9-12	1.2500		
113 Grades 9-12 with ESE Services	(.5000)		
254 ESE Support Level 4	(.7500)		.0000
81. [Ref. 132473/74] <u>Two teachers did not earn the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 132473) was short 120 points and the other (Ref. 132474) was short 60 points. We made the following audit adjustments:</u>			
<u>Ref. 132473</u>			
102 Basic 4-8	.0584		
130 ESOL	(.0584)		.0000
<u>Ref. 132474</u>			
102 Basic 4-8	1.1418		
130 ESOL	(1.1418)		.0000 (.4740)

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<b>Net Audit Adjustment (Unweighted FTE)</b>	
<b><u>Gaither High School (#1551)</u></b>		
82. [Ref. 155102] <u>The reported course schedules for two Career Education OJT students incorrectly included a study hall course that the students did not take. This caused the students' reported FTE in Basic education to be overstated. We made the following audit adjustment:</u>		
103 Basic 9-12	(.1660)	(.1660)
83. [Ref. 155171/72/73] <u>Three teachers did not earn the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. Each of the three teachers needed 60 points. Two had earned none and one had earned 45 points. We made the following audit adjustments:</u>		
<u>Ref. 155171</u>		
103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000
<u>Ref. 155172</u>		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000
<u>Ref. 155173</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000 (.1660)
<b><u>Bellamy Elementary School (#1776)</u></b>		
84. [Ref. 177670] <u>One teacher, who taught during the school term covered by the October survey, did not hold a Florida teaching certificate and one had not been issued by the time we concluded our audit procedures. (The teacher left the district's employment on December 15, 2005.) We made the following audit adjustments:</u>		
101 Basic K-3	4.5350	
111 Grades K-3 with ESE Services	(4.5350)	.0000

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>			<b>Net Audit Adjustment (Unweighted FTE)</b>
<b><u>Bellamy Elementary School (#1776)</u></b> (Continued)			
85. [Ref. 177671] <u>One Primary Language Arts teacher was not properly certified and was not approved by the School Board to teach out-of-field in ESOL. We made the following audit adjustments:</u>			
101 Basic K-3	2.5000		
130 ESOL	<u>(2.5000)</u>		<u>.0000</u>
			<u>.0000</u>
<b><u>Hunter's Green Elementary School (#1941)</u></b>			
86. [Ref. 194101] <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>			
112 Grades 4-8 with ESE Services	1.0000		
254 ESE Support Level 4	<u>(1.0000)</u>		.0000
87. [Ref. 194102] <u>One LEP student was reported incorrectly in program No. 101 (Basic K-3). The student should have been reported in program No. 130 (ESOL). We made the following audit adjustments:</u>			
101 Basic K-3	(.5000)		
130 ESOL	<u>.5000</u>		.0000
88. [Ref. 194170/71/72/74] <u>The newsletter used to inform parents of out-of-field teaching assignments did not designate which teachers were out-of-field and did not identify the subject areas involved. Consequently, parents were not properly notified of the out-of-field status of certain teachers. We made the following audit adjustments for the four affected teachers in our sample:</u>			
<u>Ref. 194170</u>			
101 Basic K-3	3.5000		
130 ESOL	<u>(3.5000)</u>		.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Hunter's Green Elementary School (#1941)</u></b> (Continued)		
<u>Ref. 194171</u>		
101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
<u>Ref. 194172</u>		
101 Basic K-3	.6997	
130 ESOL	<u>(.6997)</u>	.0000
<u>Ref. 194174</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

89. [Ref. 194173] One Primary Language Arts teacher taught LEP students out-of-field during the school term covered by the October 2005 survey, but was not approved to do so by the School Board until January 31, 2006. We also noted that the newsletter used to inform parents of out-of-field teaching assignments did not designate which teachers were out-of-field and did not identify the subject areas involved. Consequently, parents of the affected students taught by this teacher were not properly notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	3.3668	
130 ESOL	<u>(3.3668)</u>	<u>.0000</u>
		<u>.0000</u>

**Lopez Elementary School (#2531)**

90. [Ref. 253170/71/72] The parents of the three LEP students, taught Primary Language Arts by three teachers who were out-of-field in ESOL, were not properly notified of the teachers' out-of-field status until January 25, 2006, after the October survey. There was an out-of-field notification in the School's newsletter dated October 3, 2005, but it did not identify the out-of-field subject area for the teachers concerned; consequently, this notification was inadequate. We made the following audit adjustments for the October survey:

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Lopez Elementary School (#2531)</u></b> (Continued)		
<u>Ref. 253170</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 253171</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 253172</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Mendez Exceptional Center (#2972)</u></b>		
91.	[Ref. 297201] <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)
	254 ESE Support Level 4	<u>1.0000</u>
		.0000
92.	[Ref. 297270] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustments:</u>	
	101 Basic K-3	4.7900
	111 Grades K-3 with ESE Services	(.4700)
	254 ESE Support Level 4	(3.8400)
	255 ESE Support Level 5	<u>(.4800)</u>
		<u>.0000</u>
		<u>.0000</u>

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

Joe E. Newsome High School (#3171)

93. [Ref. 317101] The course schedule for one student who transferred from Newsome High School to East Bay High School during the October survey was incorrectly divided and reported at both schools. The student should have been reported only at East Bay. Audit adjustments related to the student’s course schedule at East Bay are presented in finding No. 67 (Ref. 132206). We made the following audit adjustments for the student’s course schedule at Newsome:

103 Basic 9-12	(.1250)	
300 Career Education 9-12	(.0750)	(.2000)

94. [Ref. 317102] The reported course schedules for two Career Education OJT students incorrectly included a study hall course that the students did not take. This caused the students’ reported FTE for OJT to be understated. We made the following audit adjustments:

103 Basic 9-12	(.1000)	
300 Career Education 9-12	.1000	.0000

95. [Ref. 317103] The file for one ESE student did not contain evidence that the student's general education teachers had participated in the development of the student's new IEP. We made the following audit adjustments:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

96. [Ref. 317170] One Reading teacher was not properly certified and was not approved by the School Board to teach out-of-field in ESOL. We also noted that the parents of the one LEP student taught by the teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

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

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Findings** **Net Audit Adjustment  
(Unweighted FTE)**

**Joe E. Newsome High School (#3171) (Continued)**

97. [Ref. 317171/72] The parents of LEP students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We made the following audit adjustments:

<u>Ref. 317171</u>		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
<u>Ref. 317172</u>		
103 Basic 9-12	.2750	
130 ESOL	(.2750)	<u>.0000</u> <u>(.2000)</u>

**Palm River Elementary School (#3281)**

98. [Ref. 328101] The file for one student in ESOL in the October 2005 survey did not contain documentation justifying the student's continued ESOL-placement. The student was assessed FES on April 3, 2003, but was not dismissed from ESOL until November 9, 2005. We also noted that the student's LEP Student Plan was not reviewed and updated until November 9, 2005. We made the following audit adjustments:

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

99. [Ref. 328170/71] Two Primary Language Arts teacher were not properly certified to teach LEP students. The out-of-field status of one was not approved by the School Board and the out-of-field status of the other was not approved until January 31, 2006, after the October survey in which that teacher was reported. We also noted that parents taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 328170</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Palm River Elementary School (#3281)</u></b> (Continued)		
	<u>Ref. 328171</u>	
	101 Basic K-3	1.5000
	130 ESOL	<u>(1.5000)</u>
		.0000
100. [Ref. 328172/73] <u>The parents of certain LEP students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We made the following audit adjustments:</u>		
	<u>Ref. 328172</u>	
	102 Basic 4-8	1.0000
	130 ESOL	<u>(1.0000)</u>
		.0000
	<u>Ref. 328173</u>	
	102 Basic 4-8	6.0000
	130 ESOL	<u>(6.0000)</u>
		<u>.0000</u>
		<u>.0000</u>
<b><u>Riverview High School (#3371)</u></b>		
101. [Ref. 337101] <u>The reported course schedules for two students incorrectly included a study hall course that the students did not take. This caused the students' reported FTE in OJT to be understated. We made the following audit adjustments:</u>		
	103 Basic 9-12	(.1500)
	300 Career Education 9-12	<u>.1500</u>
		.0000
102. [Ref. 337102] <u>One Career Education OJT student withdrew from school prior to the reporting survey and should not have been included in the survey's results. We made the following audit adjustments:</u>		
	103 Basic 9-12	(.3000)
	300 Career Education 9-12	<u>(.2000)</u>
		(.5000)

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Riverview High School (#3371)** (Continued)

103. [Ref. 337103] The course schedules for eight students (seven of whom were in our Career Education sample) were incorrectly reported. The off-campus, OJT of six students was inappropriately funded prior to the students' on-campus instruction, and Basic education courses taken by two students were inappropriately funded prior to their Career Education courses. We also noted that the timecard for one of the students in OJT indicated that the student did not work during the reporting survey. We made the following audit adjustments:

103 Basic 9-12	.4250	
300 Career Education 9-12	<u>(.6250)</u>	(.2000)

104. [Ref. 337104] The timecards for two Career Education OJT students did not support the OJT reported for those students in the February survey. According to the timecards, one student did not work during that survey and the other student worked more time than was reported. We made the following audit adjustment:

300 Career Education 9-12	<u>.0200</u>	.0200
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105. [Ref. 337105] The dual enrollment courses taken by two students were incorrectly reported in program No. 130 (ESOL) for one student and program No. 113 (Grades 9-12 with ESE Services) for the other student. All dual enrollment courses are required to be reported in program No. 103 (Basic 9-12). We made the following audit adjustments:

103 Basic 9-12	.0750	
130 ESOL	<u>(.0750)</u>	
103 Basic 9-12	.0750	
113 Grades 9-12 with ESE Services	<u>(.0750)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Riverview High School (#3371)** (Continued)

106. [Ref. 337106] The file for one student in ESOL did not contain evidence justifying the student’s continued ESOL-placement for a sixth year. We noted that the student’s LEP Student Plan indicated that the student was assessed in a prior school year as FES with deficiencies in reading and writing; however, the student’s reading and writing abilities were not assessed for the 2005-06 school year, as required. We made the following audit adjustments:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

107. [Ref. 337107] The reported course schedules for five Career Education OJT students incorrectly included a study hall course that the students did not take. This caused the students’ reported FTE for OJT to be understated and their FTE for Basic education to be overstated. We also noted that a Basic education course taken by one of the students was inappropriately funded prior to a Career Education course. We made the following audit adjustments:

103 Basic 9-12	(.2750)	
300 Career Education 9-12	.0750	(.2000)

108. [Ref. 337108] The FTE in the reported course schedule for one Visually Impaired ESE student was understated due to an isolated data input error. We made the following audit adjustment to reflect the student's actual course schedule:

254 ESE Support Level 4	.0200	.0200
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109. [Ref. 337170/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field in ESOL. We also noted that parents taught by these teachers were not notified of the teachers’ out-of-field status. We made the following audit adjustments:

<u>Ref. 337170</u>		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Riverview High School (#3371)</u></b> (Continued)	
<u>Ref. 337172</u>	
103 Basic 9-12	.0750
130 ESOL	<u>(.0750)</u>
	.0000
110. [Ref. 337171] <u>The parents of one LEP student taught by an out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	.1250
130 ESOL	<u>(.1250)</u>
	<u>.0000</u> <u>(.8600)</u>
<b><u>Plant City High School (#3431)</u></b>	
111. [Ref. 343101] <u>The on-campus instruction of one ESE student, who was provided both on-campus instruction and homebound instruction, was incorrectly reported in program No. 254 (ESE Support Level 4). The on-campus instruction should have been reported in program No. 113 (Grades 9-12 with ESE Services) and only the homebound instruction in program No. 254. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.4000
254 ESE Support Level 4	<u>(.4000)</u>
	.0000
112. [Ref. 343170/71/72/73] <u>Four teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted the following: (a) parents were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 343172) did not earn the 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)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Plant City High School (#3431)</u></b> (Continued)		
<u>Ref. 343170</u>		
103 Basic 9-12	8.5100	
113 Grades 9-12 with ESE Services	(1.5100)	
300 Career Education 9-12	<u>(7.0000)</u>	.0000
<u>Ref. 343171</u>		
103 Basic 9-12	.8000	
113 Grades 9-12 with ESE Services	(.4000)	
130 ESOL	<u>(.4000)</u>	.0000
<u>Ref. 343172</u>		
103 Basic 9-12	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
<u>Ref. 343173</u>		
103 Basic 9-12	.1000	
130 ESOL	<u>(.1000)</u>	<u>.0000</u>
<b><u>J. S. Robinson Elementary School (#3681)</u></b>		
113. [Ref. 368101] <u>The Matrix of Services form for one ESE student was over three years old and had expired prior to the reporting survey. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
114. [Ref. 368102] <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	<u>(.5000)</u>	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	
254 ESE Support Level 4	<u>.5000</u>	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>J. S. Robinson Elementary School (#3681)</u></b> (Continued)		
115. [Ref. 368103] <u>The Matrix of Services form for one ESE student was not reviewed when the student's new IEP was developed. 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
116. [Ref. 368170] <u>The parents of certain LEP students in the October 2005 survey were not notified on a timely basis that their children's Primary Language Arts teacher was out-of-field. The notification was not made until January 20, 2006. We also noted that the teacher did not earn 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>		
101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>Rodgers Middle School (#3771)</u></b>		
117. [Ref. 377101] <u>The file for one LEP student did not contain evidence supporting the student's re-entry into ESOL after the student's return from a two-year stay in New York. The student was coded FES on September 28, 2005, but there were no supporting test scores, and the student's reading and writing abilities were not subsequently assessed. We also noted that the student's parents were not notified that the student would be placed back into ESOL, and were not notified of the meeting to determine the student's eligibility. We made the following audit adjustments:</u>		
102 Basic 4-8	.4170	
130 ESOL	<u>(.4170)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Rodgers Middle School (#3771)** (Continued)

118. [Ref. 377170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field in Social Science and ESOL. We also noted that parents were not properly notified of the teacher's out-of-field status. The notifying newsletters, dated September 19, 2005, and January 20, 2006, did not indicate out-of-field subject areas for the teachers concerned. We made the following audit adjustments:

102 Basic 4-8	.5838	
112 Grades 4-8 with ESE Services	(.2502)	
130 ESOL	(.3336)	<u>.0000</u>
		<u>.0000</u>

**Lavoy Exceptional Center (#3782)**

119. [Ref. 378270] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustments:

102 Basic 4-8	.7500	
103 Basic 9-12	2.6450	
254 ESE Support Level 4	(2.6250)	
255 ESE Support Level 5	(.7700)	<u>.0000</u>
		<u>.0000</u>

**Jefferson Senior High School (#3784)**

120. [Ref. 378401] The file for one ESE student did not contain a Matrix of Services form that reflected the services provided to the student by Jefferson Senior High School. The student had transferred to Jefferson from an ESE center and the student's Matrix form was prepared by, and reflected the services offered at, that ESE center. We made the following audit adjustments:

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

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Findings** **Net Audit  
Adjustment  
(Unweighted FTE)**

**Jefferson Senior High School (#3784)** (Continued)

121. [Ref. 378403/04] The reported course schedules for four students (one of whom was in our Career Education sample) incorrectly included a study hall course that was not part of the students' actual course schedule. This caused the students' reported FTE in Basic education and ESOL to be misreported. We made the following audit adjustments:

<u>Ref. 378403</u>		
103 Basic 9-12	(.0500)	(.0500)
<u>Ref. 378404</u>		
103 Basic 9-12	(.4500)	
130 ESOL	<u>.4500</u>	.0000

122. [Ref. 378470/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents were not appropriately notified of the teachers' out-of-field status. The notifying letter, dated October 7, 2005, misidentified the teachers' out-of-field subject areas. We made the following audit adjustments:

<u>Ref. 378470</u>		
103 Basic 9-12	.6000	
113 Grades 9-12 with ESE Services	<u>(.6000)</u>	.0000
<u>Ref. 378471</u>		
103 Basic 9-12	.0500	
113 Grades 9-12 with ESE Services	<u>(.0500)</u>	<u>.0000</u> <u>(.0500)</u>

**Sessums Elementary School (#3922)**

123. [Ref. 392201] 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	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Sessums Elementary School (#3922)</u></b> (Continued)	
124. [Ref. 392202] <u>The parents of one LEP student in the October 2005 survey were not notified of their child’s placement in ESOL until November 17, 2005. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	<u>.0000</u>
	<u>.0000</u>
<b><u>Bloomington High School (#4141)</u></b>	
125. [Ref. 414101] <u>Two ESE students were incorrectly reported in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. The students had been dismissed from that program prior to the reporting surveys and the students’ Matrix of Services forms supported program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.0000
255 ESE Support Level 5	(1.0000)
	.0000
126. [Ref. 414102] <u>The file for one LEP student did not contain an LEP Student Plan which covered the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.4170
130 ESOL	(.4170)
	.0000
127. [Ref. 414103] <u>The reported course schedules for two Career Education OJT students incorrectly included a study hall course that the students did not take. This caused the students’ reported FTE in Basic education to be overstated. We made the following audit adjustment:</u>	
103 Basic 9-12	(.1660)
	(.1660)

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b><u>Bloomington High School (#4141)</u></b> (Continued)		
128. [Ref. 414170/71/72/73/74] <u>Five teachers were not properly certified and were not approved by the School Board to teach out-of-field. Additionally, except for the teacher cited in Ref. 414171, parents were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 414170</u>		
103 Basic 9-12	.8340	
113 Grades 9-12 with ESE Services	(.8340)	.0000
<u>Ref. 414171</u>		
103 Basic 9-12	.7506	
300 Career Education 9-12	(.7506)	.0000
<u>Ref. 414172</u>		
103 Basic 9-12	.6672	
113 Grades 9-12 with ESE Services	(.5838)	
130 ESOL	(.0834)	.0000
<u>Ref. 414173</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
<u>Ref. 414174</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
129. [Ref. 414175] <u>The parents of an LEP student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustments:</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.1660)

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

Sickles High School (#4151)

130. [Ref. 415170] Four teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents were not notified of the teachers' out-of-field status. However, since all of the courses involved were reported in Basic education, no audit adjustments were necessary. One of the teachers did not earn sufficient in-service training points in ESOL strategies and is adjusted for that exception in finding No. 135 (Ref. 415173).

.0000

131. [Ref. 415101] One Career Education OJT student was incorrectly reported for 249 OJT minutes in the October survey. The student was unemployed and did not work during that survey. We made the following audit adjustment:

300 Career Education 9-12	(.0830)	(.0830)
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132. [Ref. 415102] The reported course schedule for one Career Education OJT student incorrectly included a study hall course that the student did not take. This caused the student's reported FTE for Basic education to be overstated. We made the following audit adjustment:

103 Basic 9-12	(.0830)	(.0830)
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133. [Ref. 415171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the affected student were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.1668	
300 Career Education 9-12	(.1668)	.0000

134. [Ref. 415172] The parents of three LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustments:

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



SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Sickles High School (#4151)</u></b> (Continued)	
103 Basic 9-12	.5004
130 ESOL	(.5004)
	.0000
135. [Ref. 415173/74] <u>Two teachers did not earn 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>	
<u>Ref. 415173</u>	
103 Basic 9-12	.5838
130 ESOL	(.5838)
	.0000
<u>Ref. 415174</u>	
103 Basic 9-12	.5000
130 ESOL	(.5000)
	.0000
	<u>(.1660)</u>
<b><u>Springhead Elementary School (#4161)</u></b>	
136. [Ref. 416170/72] <u>Two Primary Language Arts teachers in the October 2005 survey were not approved by the School Board to teach out-of-field in ESOL until January 31, 2006. We also noted that parents were not properly notified of the teachers' out-of-field status. The notifying newsletters, dated September 16, 2005, and January 20, 2006, did not identify each out-of-field teacher's subject area. We made the following audit adjustments:</u>	
<u>Ref. 416170</u>	
102 Basic 4-8	7.0000
130 ESOL	(7.0000)
	.0000
<u>Ref. 416172</u>	
101 Basic K-3	10.0000
130 ESOL	(10.0000)
	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Springhead Elementary School (#4161)** (Continued)

137. [Ref. 416171/73] The parents of certain LEP students taught Primary Language Arts by two out-of-field teachers were not properly notified of the teachers' out-of-field status. The notifying newsletters, dated September 16, 2005, and January 20, 2006, did not identify each out-of-field teacher's subject area. We made the following audit adjustments:

<u>Ref. 416171</u>		
102 Basic 4-8	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000
<u>Ref. 416173</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
		<u>.0000</u>

**Summerfield Elementary School (#4211)**

138. [Ref. 421101] The IEP for one ESE student did not indicate that the student's general education teacher had participated in the IEP meeting. We also noted that the student was not provided ESE services until after the reporting survey, and there was no documentation that the student had received the speech therapy that was authorized. We made the following audit adjustments:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

139. [Ref. 421170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that parents were not notified of the out-of-field status of one of the teachers (Ref. 421171). We made the following audit adjustments:

<u>Ref. 421170</u>		
101 Basic K-3	6.0000	
130 ESOL	<u>(6.0000)</u>	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Summerfield Elementary School (#4211)</u></b> (Continued)	
<u>Ref. 421171</u>	
101 Basic K-3	.0750
102 Basic 4-8	1.5000
111 Grades K-3 with ESE Services	(.0750)
112 Grades 4-8 with ESE Services	<u>(1.5000)</u>
	.0000
140. [Ref. 421172] <u>Parents were not notified on a timely basis of the out-of-field status of one Elementary Education teacher in the October 2005 survey, and the teacher's out-of-field status regarding LEP students was not approved on a timely basis by the School Board. Out-of-field notification and Board approval were both made on January 31, 2006. We made the following audit adjustments for October:</u>	
101 Basic K-3	.7500
111 Grades K-3 with ESE Services	(.1500)
130 ESOL	<u>(.6000)</u>
	.0000
141. [Ref. 421173] <u>One Primary Language Arts teacher in the October 2005 survey was not approved by the School Board to teach out-of-field in ESOL until January 31, 2006. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
130 ESOL	<u>(.5000)</u>
	<u>.0000</u> <u>.0000</u>
<b><u>Symmes Elementary School (#4212)</u></b>	
142. [Ref. 421201] <u>The Matrix of Services form for one ESE student incorrectly included services provided by a privately paid nurse. Only services provided and paid for by the District should be reflected on the Matrix 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

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<b>Symmes Elementary School (#4212) (Continued)</b>		
143. [Ref. 421202] <u>The file for one ESE student did not contain evidence that the student's general education teachers had participated in the development of the student's IEP. We made the following audit adjustments:</u>		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
144. [Ref. 421270] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that parents were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
101 Basic K-3	.2000	
102 Basic 4-8	1.4166	
111 Grades K-3 with ESE Services	(.2000)	
112 Grades 4-8 with ESE Services	(1.4166)	.0000
145. [Ref. 421271/72/73/74] <u>The out-of-field status of four teachers regarding LEP students in ESOL was not adequately disclosed to parents. The notifying newsletters, dated September 16, 2005, and January 20, 2006, did not identify each out-of-field teacher's subject area. We also noted that two of the teachers (Ref. 421272 and 421273) did not earn the 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. 421271</u>		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000
<u>Ref. 421272</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
<u>Ref. 421273</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Symmes Elementary School (#4212)</u></b> (Continued)		
	<u>Ref. 421274</u>	
	101 Basic K-3	1.0000
	130 ESOL	<u>(1.0000)</u>
		<u>.0000</u>
		<u>.0000</u>
<b><u>Dorothy Thomas Center (#4321)</u></b>		
146.	[Ref. 432101] <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>	
	112 Grades 4-8 with ESE Services	(.5000)
	254 ESE Support Level 4	<u>.5000</u>
		.0000
147.	[Ref. 432103] <u>The <i>Matrix of Services</i> form for one ESE student was prepared after the reporting survey. We made the following audit adjustments:</u>	
	112 Grades 4-8 with ESE Services	.5000
	254 ESE Support Level 4	<u>(.5000)</u>
		.0000
148.	[Ref. 432170] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustments:</u>	
	102 Basic 4-8	1.6008
	254 ESE Support Level 4	<u>(1.6008)</u>
		<u>.0000</u>
		<u>.0000</u>
<b><u>Caminiti Exceptional Center (#4562)</u></b>		
149.	[Ref. 456201] <u>One ESE student had withdrawn from school prior to the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>	
	254 ESE Support Level 4	<u>(.5000)</u>
		(.5000)

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Caminiti Exceptional Center (#4562) (Continued)</u></b>	
150. [Ref. 456202] <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	(1.5000)
254 ESE Support Level 4	2.0000
255 ESE Support Level 5	(.5000)
	<u>.0000</u>
	<u>(.5000)</u>

**Wimauma Elementary School (#4841)**

151. [Ref. 484170] There was insufficient evidence that parents were timely notified of the out-of-field status of a Primary Language Arts teacher who taught LEP students out-of-field in the October survey. The notifying newsletter was dated only by month and year (i.e., October 2005); and we were unable to otherwise determine if it had been sent prior to the end of that survey. We also noted that the teacher had earned only 60 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:

101 Basic K-3	17.5000	
130 ESOL	(17.5000)	.0000

152. [Ref. 484171] The parents of LEP students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustments:

101 Basic K-3	13.0000	
130 ESOL	(13.0000)	.0000

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

**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Findings**

**Wimauma Elementary School (#4841) (Continued)**

153. [Ref. 484172] The out-of-field status of one Primary Language Arts teacher regarding LEP students was not approved by the School Board on a timely basis. The teacher had LEP students in the October 2005 survey, but was not approved by the School Board until January 31, 2006. Additionally, as discussed in finding No. 151 (Ref. 484170), we were unable to determine if parental notification was made on a timely basis. We made the following audit adjustments:

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

154. [Ref. 484173] The parents of certain LEP students were not notified that their children were taught by an out-of-field teacher. We also noted that the teacher had earned only 120 of 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

102 Basic 4-8	11.5000	
130 ESOL	<u>(11.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**Yates Elementary School (#4961)**

155. [Ref. 496170] The out-of-field status of one Primary Language Arts teacher regarding LEP students was not approved by the School Board on a timely basis. The teacher had one LEP student in the October 2005 survey, but was not approved by the School Board until January 31, 2006. We also noted that the parents of this LEP student were not notified of the teacher's out-of-field status until February 3, 2006. We made the following audit adjustments for October:

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

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

SCHEDULE D (Continued)

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

Findings

Detention Center, West (#5044)

156. [Ref. 504401] The reported course schedules for 12 ESE students in the July survey incorrectly listed some courses in Basic education. The course schedule of an ESE student should be reported entirely in ESE. We made the following audit adjustments:

102 Basic 4-8	(.5814)	
103 Basic 9-12	(.5508)	
112 Grades 4-8 with ESE Services	.5814	
113 Grades 9-12 with ESE Services	<u>.5508</u>	.0000

157. [Ref. 504402] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:

103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	.0000

158. [Ref. 504403] One ESE student in the July survey was not reported in accordance with the student's Matrix of Services form. We also noted that the student's reported course schedule listed courses in both Basic education and ESE. The course schedule of an ESE student should be reported entirely in ESE. We made the following audit adjustments:

103 Basic 9-12	(.0918)	
113 Grades 9-12 with ESE Services	.1224	
254 ESE Support Level 4	<u>(.0306)</u>	.0000

159. [Ref. 504404] The reported course schedules and FTE for the 113 students in the June survey were incorrectly based on a 24-day term. The school term covered by the July survey actually had 38 days. We also noted that 53 of the students were incorrectly reported in both Basic and ESE, and 2 of these 53 had a minor calculation error in their reported funding. The course schedule of an ESE student should be reported entirely in ESE. We made the following audit adjustments:

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



**SCHEDULE D (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<b><u>Detention Center, West (#5044)</u></b> (Continued)	
102 Basic 4-8	(.2465)
103 Basic 9-12	(1.3319)
112 Grades 4-8 with ESE Services	4.0312
113 Grades 9-12 with ESE Services	<u>6.2806</u>
	<u>8.7334</u>
	<u>8.7334</u>

**Tampa Charter School (#6620)**

160. [Ref. 662070/71/72] The Charter School Board’s approval of the out-of-field status of three teachers was inadequately documented. The Board minutes dated July 26, 2005, indicated only that “out-of-field teachers for the upcoming year were approved for their assignments by the board.” The minutes did not identify the out-of-field teachers by name or list their out-of-field subject areas. We also noted that one of the teachers (Ref. 662070) taught out-of-field during the prior school year, but did not subsequently earn the required college credits in her out-of-field subject area. Consequently, this teacher was not eligible to teach out-of-field during the 2005-06 school year. Additionally, the out-of-field notification made in the School’s newsletter dated October 4, 2005, did not list one of the teachers (Ref. 662072) and did not identify the out-of-field subject areas of the other two teachers (Ref. 662070 and 662071). We made the following audit adjustments:

<u>Ref. 662070</u>		
102 Basic 4-8	6.2952	
112 Grades 4-8 with ESE Services	(5.8952)	
130 ESOL	<u>(.4000)</u>	.0000
 <u>Ref. 662071</u>		
102 Basic 4-8	.4500	
130 ESOL	<u>(.4500)</u>	.0000
 <u>Ref. 662072</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>6.2314</u>

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

SCHEDULE E

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2006

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (2) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the reporting survey; (3) teachers earn college credits, or in-services training points in ESOL strategies, as appropriate; (4) timecards for students in OJT programs are properly completed and retained in readily accessible files and their course schedules are accurately reported; (5) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESE and ESOL; and, (6) students are reported in accordance with their membership status at date certain of the reporting survey.

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 the 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 2005-2006

Attendance

- Section 1003.23, F.S. .... Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records
- FTE General Instructions 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

**SCHEDULE E (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2006

**Regulatory Citations** (Continued)

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Exceptional Education

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. ....Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2005-2006

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

**SCHEDULE E (Continued)**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2006

**Regulatory Citations** (Continued)

Teacher Certification

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

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

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

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

Rule 6A-1.0502, F.A.C. .... Non-certificated Instructional Personnel

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

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

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

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**SCHEDULE F**

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2006

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found beginning on page 90 of this report.*

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

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**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 Hillsborough County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hillsborough County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Hillsborough County. For the fiscal year ended June 30, 2006, the District operated 255 schools, reported 190,604.22 unweighted full-time equivalent (FTE) students, and received approximately \$605 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.

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**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 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**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) Career Education (9-12).

**7. Statutes and Rules**

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

- Chapter 1000, 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, 2006. 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:



Hillsborough County District School Board  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2006

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Courses Reported in ESOL	1
1. Davis Elementary School	2 and 3
2. Carver Exceptional Center	4 and 5
3. Pierce Middle School	6 and 7
4. Armwood High School	8 through 18
5. Alonso Senior High School	19 through 22
6. Benito Middle School	23 through 26
7. Bing Elementary School	27 and 28
8. Blake High School	29 through 36
9. Brandon High School	37 through 41
10. Burney Elementary School	42 through 44
11. Chamberlain Senior High School	45 through 51
12. Chiaramonte Elementary School	52 and 53
13. Crestwood Elementary School	54 and 55
14. Cypress Creek Elementary School	56
15. Dover Elementary School	57 through 61
16. East Bay Senior High School	62 through 72
17. Eisenhower Middle School	73 through 81
18. Gaither High School	82 and 83
19. Bellamy Elementary School	84 and 85
20. Hunter's Green Elementary School	86 through 89
21. Lopez Elementary School	90
22. Mendez Exceptional Center	91 and 92
23. Joe E. Newsome High School	93 through 97
24. Palm River Elementary School	98 through 100
25. Riverview High School	101 through 110
26. Plant City High School	111 and 112
27. J. S. Robinson Elementary School	113 through 116
28. Rodgers Middle School	117 and 118
29. Lavoy Exceptional Center	119
30. Jefferson Senior High School	120 through 122
31. Sessums Elementary School	123 and 124
32. Bloomingdale High School	125 through 129
33. Sickles High School	130 through 135
34. Springhead Elementary School	136 and 137
35. Summerfield Elementary School	138 through 141
36. Symmes Elementary School	142 through 145
37. Dorothy Thomas Center	146 through 148
38. Caminiti Exceptional Center	149 and 150
39. Wimauma Elementary School	151 through 154
40. Yates Elementary School	155
41. Detention Center, West	156 through 159
42. Tampa Charter School	160



WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 21, 2006, that the Hillsborough 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, 2006. 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.

Our examination procedures disclosed instances of material noncompliance with the District's reported student ridership data, as follows: the District did not prepare and maintain adequate documentation to support the ridership of 694 students transported on the public transportation system known as Hartline.

In our opinion, except for the instances of material noncompliance mentioned above involving the preparation and maintenance of adequate documentation to support the ridership of students transported by the Hartline public transportation system, the Hillsborough 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, 2006.

The results of our examination disclosed other instances of noncompliance with the aforementioned State requirements, in addition to those of a material nature 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 in the preceding paragraph. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

In accordance with *Governmental Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to the preparation and maintenance of supporting documentation for students transported on the Hartline public transportation system. We performed our examination to express an opinion on the District's compliance with the State 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 Hillsborough County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA  
February 7, 2007

**SCHEDULE A**

Hillsborough County District School Board  
**STUDENT TRANSPORTATION**  
**POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	2,401	100.00%	164,395	100.00%
Sample <sup>2</sup>	0	0.00%	495	NM
<u>General Tests</u>				
Net Audit Adjustments	-	-	(694)	NM
<u>Detailed Tests</u>				
Students w/ Exceptions	-	-	14	(2.83%)
Net Audit Adjustments	-	-	(5)	NM
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(699)	NM

NM - Not Meaningful

<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 164,395 students in the following ridership categories: 7,576 in IDEA (K-12), Weighted; 423 in IDEA (K-12), Unweighted; 1,446 in IDEA (PK), Weighted; 69 in Teenage Parents and Infants; 22,907 in Hazardous Walking; 131,898 in Two Miles or More; 39 in Center to Center (IDEA), Weighted; and 37 in Center to Center (IDEA), Unweighted. The District reported operating a total of 2,401 buses. (IDEA stands for Individuals with Disabilities Education Act.)

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

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

**SCHEDULE B**

Hillsborough County District School Board  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**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. Except for the instances of material noncompliance involving the preparation and maintenance of adequate documentation to support the ridership of students transported by the Hartline public transportation system, as discussed in finding No. 3 below, the Hillsborough 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, 2006. 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 86.

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1 through 3. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the July, October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 4 through 6.*

**General Tests**

1. [Ref. 51] The reported number of buses operated by the District was understated by four buses in the July survey and three buses each in the October, February, and June surveys. We made the following audit adjustments:

<b><u>July 2005 Survey</u></b>		
Number of buses operated	4	--
<b><u>October 2005 Survey</u></b>		
Number of buses operated	3	--
<b><u>February 2006 Survey</u></b>		
Number of buses operated	3	--
<b><u>June 2006 Survey</u></b>		
Number of buses operated	3	--

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Students  
 Transported  
 Net Audit  
 Adjustment**

**Findings**

**General Tests** (Continued)

2. [Ref. 52] The number of days-in-term was reported incorrectly for 13 students in the June survey. The students were reported for 15, 18, 20, or 29 days, but were transported to programs that had 19 days-in-term. We made the following audit adjustments:

**June 2006 Survey**

15 Days-in-Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	

18 Days-in-Term

Two Miles or More	(3)	
-------------------	-----	--

20 Days-in-Term

IDEA (K-12), Weighted	(1)	
-----------------------	-----	--

29 Days-in-Term

Two Miles or More	(7)	(13)
-------------------	-----	------

19 Days-in-Term

IDEA (K-12), Weighted	2	
Two Miles or More	<u>11</u>	13

3. [Ref. 58] The District was unable to provide adequate documentation to support the eligibility for State transportation funding of 694 students who were transported on the public transportation system known as Hartline. Public transportation was used at six cost centers and included students in all four reporting surveys. We requested various documents to support the reported ridership at each location; however, we received only partial documentation from each site, and did not receive sufficient information to place reliance upon the reported ridership for any of the sites. We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<b>Students Transported Net Audit Adjustment</b>
<b>General Tests</b> (Continued)	
<b>July 2005 Survey</b>	
<u>19 Days-in-Term</u>	
Two Miles or More	(28)
<b>October 2005 Survey</b>	
<u>90 Days-in-Term</u>	
Hazardous Walking	(1)
Two Miles or More	(298)
<b>February 2006 Survey</b>	
<u>90 Days-in-Term</u>	
Two Miles or More	(343)
<b>June 2006 Survey</b>	
<u>24 Days-in-Term</u>	
Two Miles or More	(24)      (694)
<i>Management's Response – See page 87.</i>	
<i>Auditor's Resolution – See page 87. Our finding stands as presented.</i>	
	0
<b>Net Audit Adjustments from General Tests</b>	<u>(694)</u>

**Detailed Tests**

4. [Ref. 53] We noted the following exceptions involving seven students in IDEA weighted categories (two in the October survey, three in the February survey and two in the June survey): (a) the IEPs for five students did not indicate that the students met at least one of the five criteria required for classification in an IDEA, Weighted category; (b) one student's classification was not supported by the required physician's prescription for a special transportation environment; and (c) one student was reported in IDEA, PK, but was in kindergarten and should have been reported in IDEA (K-12). All of the students were eligible to be reported in other ridership categories. We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Hillsborough County District School Board  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
<b><u>Detailed Tests</u></b> (Continued)	
<b><u>October 2005 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
IDEA (PK), Weighted	(1)
IDEA (K-12), Weighted	1
Two Miles or More	1
<b><u>February 2006 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(2)
IDEA (PK), Weighted	(1)
IDEA (PK), Unweighted	1
Two Miles or More	2
<b><u>June 2006 Survey</u></b>	
<u>19 Days-in-Term</u>	
IDEA (K-12), Weighted	(2)
IDEA (K-12), Unweighted	1
Two Miles or More	1
	0

5. [Ref. 56] Six students (two each in the October, February and June surveys) were reported incorrectly in Two Miles or More. Four of the students lived less than two miles from school, but two of the four were eligible for Hazardous Walking. One student's name was not listed on the supporting bus driver's report, and the bus driver's report for the fourth student indicated that the student was not transported. Consequently, four of the six students should not have been reported for State transportation funding. We made the following audit adjustments:

<b><u>October 2005 Survey</u></b>	
<u>90 Days-in-Term</u>	
Two Miles or More	(2)

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



**SCHEDULE B (Continued)**

Hillsborough County District School Board  
**STUDENT TRANSPORTATION  
 FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<b>Students Transported Net Audit Adjustment</b>
<u>Detailed Tests</u> (Continued)	
<b>February 2006 Survey</b>	
<u>90 Days-in-Term</u>	
Two Miles or More	(2)
<b>June 2006 Survey</b>	
<u>19 Days-in-Term</u>	
Two Miles or More	(2)
Hazardous Walking	<u>2</u> (4)
6. [Ref. 57] <u>One Gifted student was reported incorrectly in IDEA (K-12), Unweighted in the February survey. Gifted students are not eligible to be reported as IDEA. We noted that this Gifted student lived less than two miles from school and was not eligible for State transportation funding. We made the following audit adjustment:</u>	
<b>February 2006 Survey</b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted	(1) (1)
<b>Net Audit Adjustments from Detailed Tests</b>	<u>(5)</u>

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

SCHEDULE C

Hillsborough County District School Board  
**STUDENT TRANSPORTATION**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2006

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in service and days-in-term are accurately reported; (2) the IEPs for transported ESE students clearly indicate the student’s weighted criteria and their need for special transportation services, as appropriate; (3) the distance from home to school and eligibility for the Hazardous Walking or the Two Miles or More ridership categories is verified prior to being reported; and (4) adequate records are prepared and maintained to document the eligibility of students using general purpose transportation.

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.*

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**SCHEDULE D**

Hillsborough County District School Board  
**STUDENT TRANSPORTATION**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2006

*Management agreed with our findings and recommendations, except for finding No. 3 (Ref. 58), as discussed below.*

*A copy of management's response may be found beginning on page 90 of this report.*

**Finding No. 3 (Ref. 58)**

*The District was unable to provide adequate documentation to support the eligibility for State transportation funding of 694 students who were transported on the public transportation system known as Hartline.*

Management's Response – Management provided documentation consisting of copies of Hartline invoices for purchased bus passes and copies of checks evidencing payment of certain of those invoices.

Auditor's Resolution – We examined both the documentation provided with management's response and the documentation previously provided to us during our examination's field work. We concluded that there was inadequate support for the reported Hartline ridership figures because there were no records specifically indicating that the reported students rode a Hartline bus during any particular survey period. Consequently, our finding stands as presented herein.

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

Hillsborough County District School Board  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**NOTE A - SUMMARY**

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

**1. Student Eligibility**

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

**2. Transportation in Hillsborough County**

For the fiscal year ended June 30, 2006, the District received approximately \$36 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 2005	1	133
October 2005	1,009	80,201
February 2006	994	78,809
June 2006	<u>397</u>	<u>5,252</u>
Total	<u>2,401</u>	<u>164,395</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

Hillsborough County District School Board  
**STUDENT TRANSPORTATION**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2006

**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, 2006. 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

School Board

Jack R. Lamb, Ed.D., Chair  
Jennifer Fallero, Vice Chair  
Doretha W. Edgecomb  
April Griffin  
Carol W. Kurdell  
Candy Olson  
Susan L. Valdes



Superintendent of Schools  
MaryEllen Elia

March 6, 2007

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

Subject: Response to the draft report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Hillsborough County District School Board for the fiscal year ended June 30, 2006.

Dear Mr. Monroe:

We are in receipt of the above referenced report. After reviewing the information, we are pleased that the Audit Report for the Hillsborough County District School Board indicates compliance, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006.

We are aware that there are individual instances of non-compliance cited in the report. Items specifically identified are: 1) English Language Learners (ELL) date on Parent Notification of Entry into ELL Program forms, and ELL Committee Meeting documentation; 2) Exceptional Student Education IEP dates, transportation documentation issues and Matrix of Services reviews/revisions not completed correctly; 3 & 4) Teacher Certification regarding out-of-field teacher assignments, parental notification of out-of-field teachers and earning of college credits and in-service points in ESOL; as well as, 5) Career Education On-Job-Training (OJT) exceptions involving reporting errors or timecards that were missing and could not be located.

After thoroughly reviewing the draft audit report, the District will not contest any findings in Teacher Certification or the School-by-School examination. However, after retrieving information from Hartline we are asking that Ref. 58 be reexamined as we are providing documentation to support the eligibility for state transportation funding. Please see the attached information from the PACE Center for Girls, Inc., Pepin High School, Quest Middle School, D.W. Waters Career Center and Richard Milburn Academy.

The FTE audit findings have been discussed with district staff. The following plans are being or have been implemented to address the issues below:

- 1) The English Language Learners (ELL) staff will make changes to the "Parental Notification of Entry" form so it clearly indicates the date of entry and the date parents were notified. This will then be distributed to all sites. This new format will be reviewed at the

Page 2

Auditor General Response

annual spring and fall meetings with ELL schools staff. Changes will also be made in the ELL committee meeting procedures to ensure compliance with documentation and also reviewed with ELL school staff.

2) The Exceptional Student Education (ESE) staff is currently collecting data on a monthly basis to check for potentially out of compliance Individual Education Plans and is sharing this information with Area Directors who will then provide assistance to their schools. In-service will be provided to ESE teachers regarding the steps and documentation needed to complete IEP's and Matrix of Services documentation.

3) In FY 2006-2007, the Human Resources Department completed an audit of all teachers and their assignments as compared to the out-of-field database to identify those who have had/have out-of-field assignments but no Board approval. Those teachers who continue to teach out-of-field were taken to the School Board for approval. Teachers who are no longer out-of-field, but did not comply with their previous training or testing requirement, have been "flagged" as ineligible for future out-of-field assignments until they bring themselves into compliance.

4) With respect to those who have not completed annual requirements for ESOL endorsements, the District will reinstitute its previously Board approved action of suspension without pay until requirements are met as a consequence to offset audit exceptions and loss of FTE. Such teachers will be given through the summer and fall sessions to bring themselves back into the 60-points/3 semester hours annual requirement before being suspended. Notifications to those in this situation are scheduled for March, August, October, and November 2007. Additionally, the District will issue new examples of appropriate parent notification documents that stress clarity and specificity with respect to the out-of-field assignments of teachers. Certification staff will seek the assistance of Area Directors in alerting their principals to the need for timeliness in their notifications at the beginning of each semester. The certification office will continue to review parent notification documents at Pre-FTE verification sessions with each school and take opportunity to train on a one-to-one basis.

5) District staff have recently revised and distributed OJT time card directions to ensure that the work week reviewed for funding purposes is from the Saturday prior to date certain through date certain (previously the District used the Sunday before through the Saturday after). A job search card will be implemented in the fall of 2007 to allow school sites to document job search efforts for unemployed students. Sites will be instructed to leave unemployed students in on-the-job training courses without adjusting scheduled minutes as long as they can show that the student either a) exercised due diligence in looking for employment or b) attended the scheduled class meetings during the week; sites will no longer reschedule unemployed students into other courses. In addition, under-employed students (those who did not work enough hours during the week) will no longer have their minutes adjusted down if they attended class during the scheduled OJT time during FTE week.

As always, we appreciate the opportunity for review of our management procedures regarding FTE reporting and compliance. The audit report is generally accepted as written. Additionally, we reserve the right to appeal the final audit report, as we deem appropriate.

Page 3  
Auditor General Response

In conclusion, we wish to thank Ms. Patricia Ferguson, Ms. Mary Ann Pekkala, and Ms. Linda Nearing of the Auditor General's staff for the professional and courteous manner in which they conducted the FTE audit. If additional questions arise, please feel free to contact me or our staff as needed.

Sincerely,



Mary Ellen Elia  
Superintendent

Item to be reviewed	Report Page Number	Additional Support Documentation
Ref. 58	82	X