

**AUDITOR GENERAL**  
DAVID W. MARTIN, CPA



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

For the Fiscal Year Ended June 30, 2007

Pasco County District School Board members and the Superintendent of Schools who served during the examination period were:

	<i>District</i>
	<u>No.</u>
<i>Jean Larkin Weightman to 11-20-06, Vice-Chair</i>	1
<i>Allen Altman from 11-21-06</i>	1
<i>Margaret A. Whaley, Chair from 11-21-06</i>	2
<i>Catherine E. Martin, Chair to 11-20-06</i>	3
<i>Kathryn E. Starkey, Vice-Chair from 11-21-06</i>	4
<i>Kathleen Wolf to 11-20-06</i>	5
<i>Frank Parker from 11-21-06</i>	5

*Heather Fiorentino, Superintendent*

This examination was conducted by Patricia A. Ferguson and Linda M. Nearing, CPA, and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. 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.myflorida.com/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Pasco County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2007

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Pasco County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**LIST OF ABBREVIATIONS**  
For the Fiscal Year Ended June 30, 2007

**IEP** – Individual Educational Plan

**EP** – 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



DAVID W. MARTIN, 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 PASCO COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 15, 2007, that the Pasco County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. 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 (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

### Compliance

Our examination procedures disclosed material noncompliance involving students reported in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). We noted exceptions involving 53 of the 380 students in our sample for ESE Support Levels 4 and 5<sup>1</sup>; and 114 of the 402 students in our sample for Career Education 9-12 (OJT)<sup>2</sup>. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pasco 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, 2007.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

### **Internal Control Over Compliance**

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>3</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>3</sup>, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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<sup>1</sup> For ESE Support Levels 4 and 5, see SCHEDULE D, see finding Nos. 5, 14, 16, 19, 20, 26, 28, 32, 42, 43, 44, 45, 46, 52, 58, 59, 61, 62, 63, 69, 71, 75, 79, 80, 81, 82, 88, 89, 90, 96, 97, 99, and 106.

<sup>2</sup> For Career Education 9-12 (OJT), see SCHEDULE D, see finding Nos. 13, 15, 21, 25, 33, 34, 49, 64, 65, 66, 70, 73, 74, and 87.

<sup>3</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

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

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 Pasco 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,



David W. Martin, CPA  
July 11, 2008

**SCHEDULE A**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	81	100.00%	26,399	100.00%	47,376.3100	100.00%
Sample Size <sup>4</sup>	28	34.57%	329	1.25%	282.7809	0.60%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	58.8888	-
<b>2. Basic with ESE Services</b>						
Population <sup>3</sup>	81	100.00%	6,787	100.00%	12,604.9900	100.00%
Sample Size <sup>4</sup>	28	34.57%	268	3.95%	235.9929	1.87%
Students w/Exceptions	-	-	(14)	(5.22%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	.1194	-
<b>3. ESOL</b>						
Population <sup>3</sup>	74	100.00%	987	100.00%	1,664.7400	100.00%
Sample Size <sup>4</sup>	27	36.49%	585	59.27%	444.4425	26.70%
Students w/Exceptions	-	-	(21)	(3.59%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(31.6161)	-
<b>4. ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	59	100.00%	539	100.00%	699.1000	100.00%
Sample Size <sup>4</sup>	25	42.37%	380	70.50%	301.8619	43.18%
Students w/Exceptions	-	-	(53)	(13.95%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(16.3616)	-
<b>5. Career Education 9-12</b>						
Population <sup>3</sup>	16	100.00%	868	100.00%	1,612.2700	100.00%
Sample Size <sup>4</sup>	9	56.25%	402	46.31%	108.1827	6.71%
Students w/Exceptions	-	-	(114)	(28.36%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(35.2187)	-
<hr/>						
<b>All Programs</b>						
Population <sup>3</sup>	81	100.00%	35,580	100.00%	63,957.4100	100.00%
Sample Size <sup>4</sup>	28	34.57%	1,964	5.52%	1,373.2609	2.15%
Students w/Exceptions	-	-	(202)	(10.29%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(24.1882)	-

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



**SCHEDULE A (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	81	100.00%	1,305	100.00%
Sample Size <sup>4</sup>	27	33.33%	366	28.05%
Teachers w/Exceptions	-	-	(34)	(9.29%)

<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 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, 2007. 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 present the net effects of the noncompliance disclosed by our examination procedure, including that related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.

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

**SCHEDULE B**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2007

<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	17.2468	1.035	17.8504
102 Basic 4-8	15.2037	1.000	15.2037
103 Basic 9-12	26.4383	1.088	28.7649
111 Grades K-3 with ESE Services	4.0000	1.035	4.1400
112 Grades 4-8 with ESE Services	(2.8561)	1.000	(2.8561)
113 Grades 9-12 with ESE Services	(1.0245)	1.088	(1.1147)
130 ESOL	(31.6161)	1.275	(40.3105)
254 ESE Support Level 4	(9.6266)	3.734	(35.9457)
255 ESE Support Level 5	(6.7350)	5.201	(35.0287)
300 Career Education 9-12	<u>(35.2187)</u>	1.159	<u>(40.8185)</u>
Total	<u>(24.1882)</u>		<u>(90.1152)</u>

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<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

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0057</u>	<u>#0059</u>	
101 Basic K-3	.....	.....	1.5000	1.5000
102 Basic 4-8	.5930	1.3340	.....	1.9270
103 Basic 9-12	.6834	.....	.....	.6834
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	(.5000)	.....	(.5000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.2764)	(.8340)	(1.5000)	(3.6104)
254 ESE Support Level 4	.....	.....	(.5000)	(.5000)
255 ESE Support Level 5	.....	.....	.5000	.5000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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<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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	<u>Audit Adjustments</u> <sup>1</sup>				Balance Forward
		#0061	#0063	#0070	#0073	
101	1.5000	3.0000	.....	.....	.....	4.5000
102	1.9270	2.5000	.....	.....	.....	4.4270
103	.6834	.....	.5000	.....	1.8336	3.0170
111	.0000	.....	.....	.5000	.....	.5000
112	(.5000)	.....	.....	.....	.....	(.5000)
113	.0000	.....	.....	.....	(2.0000)	(2.0000)
130	(3.6104)	(5.5000)	(.5000)	.....	(.3336)	(9.9440)
254	(.5000)	.....	.....	(.5000)	(2.0000)	(3.0000)
255	.5000	.....	(.0200)	.....	2.4800	2.9600
300	<u>.0000</u>	<u>.....</u>	<u>(.7449)</u>	<u>.....</u>	<u>(.6940)</u>	<u>(1.4389)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.7649)</u>	<u>.0000</u>	<u>(.7140)</u>	<u>(1.4789)</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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

<b>Program No.</b>	<b>Brought Forward</b>	<b><u>Audit Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0074</b>	<b>#0081</b>	<b>#0091</b>	<b>#0131</b>	
101	4.5000	.....	.....	1.5000	.....	6.0000
102	4.4270	.0717	.....	.5000	.....	4.9987
103	3.0170	.....	.2502	.....	16.0124	19.2796
111	.5000	.....	.....	.....	.....	.5000
112	(.5000)	.....	.....	.....	.....	(.5000)
113	(2.0000)	.....	(.2502)	.....	1.0000	(1.2502)
130	(9.9440)	(.0717)	.....	(2.0000)	(.3336)	(12.3493)
254	(3.0000)	.....	(.1466)	.....	(1.2502)	(4.3968)
255	2.9600	.....	.0000	.....	.....	2.9600
300	<u>(1.4389)</u>	<u>.....</u>	<u>(2.8268)</u>	<u>.....</u>	<u>(17.7700)</u>	<u>(22.0357)</u>
Total	<u>(1.4789)</u>	<u>.0000</u>	<u>(2.9734)</u>	<u>.0000</u>	<u>(2.3414)</u>	<u>(6.7937)</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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	<u>Audit Adjustments</u> <sup>1</sup>				Balance Forward
		<u>#0271</u>	<u>#0311</u>	<u>#0331</u>	<u>#0361</u>	
101	6.0000	2.0000	2.6000	.....	4.6668	15.2668
102	4.9987	.....	.....	.....	.....	4.9987
103	19.2796	.....	.....	1.2498	.....	20.5294
111	.5000	.....	1.0000	.....	.....	1.5000
112	(.5000)	.....	.....	.....	.....	(.5000)
113	(1.2502)	.....	.....	.....	.....	(1.2502)
130	(12.3493)	(2.0000)	(2.6000)	(1.2498)	(4.1668)	(22.3659)
254	(4.3968)	.....	(.4800)	.....	.....	(4.8768)
255	2.9600	.....	(1.9800)	.....	(.5000)	.4800
300	<u>(22.0357)</u>	<u>.....</u>	<u>.....</u>	<u>(3.8248)</u>	<u>.....</u>	<u>(25.8605)</u>
Total	<u>(6.7937)</u>	<u>.0000</u>	<u>(1.4600)</u>	<u>(3.8248)</u>	<u>.0000</u>	<u>(12.0785)</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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0411</b>	<b>#0421</b>	<b>#0461</b>	<b>#0471</b>	
101	15.2668	(.5000)	.5000	.....	.....	15.2668
102	4.9987	.....	.....	.4166	.....	5.4153
103	20.5294	.....	.....	.....	(.1751)	20.3543
111	1.5000	.....	.....	.....	.....	1.5000
112	(.5000)	.....	.....	(.5000)	.....	(1.0000)
113	(1.2502)	.....	.....	.....	1.0000	(.2502)
130	(22.3659)	.5000	(.5000)	(.3336)	(.1668)	(22.8663)
254	(4.8768)	.....	.....	1.4170	1.0000	(2.4598)
255	.4800	.....	.....	(1.0000)	(3.6350)	(4.1550)
300	<u>(25.8605)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.6372)</u>	<u>(27.4977)</u>
Total	<u>(12.0785)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.6141)</u>	<u>(15.6926)</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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

<b>Program No.</b>	<b>Brought Forward</b>	<b><u>Audit Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0521</u></b>	<b><u>#0801</u></b>	<b><u>#0911</u></b>	<b><u>#0921</u></b>	
101	15.2668	.....	.....	1.5000	.....	16.7668
102	5.4153	.....	.....	1.0000	4.3336	10.7489
103	20.3543	.5000	1.1664	.....	.....	22.0207
111	1.5000	.....	.....	.5000	.....	2.0000
112	(1.0000)	.....	.....	.....	(1.5000)	(2.5000)
113	(.2502)	.5000	(.5000)	.....	.....	(.2502)
130	(22.8663)	.....	(.1664)	(2.5000)	(.3336)	(25.8663)
254	(2.4598)	(.5000)	(.5000)	(.5000)	(3.0000)	(6.9598)
255	(4.1550)	(.5000)	(.1000)	.....	.....	(4.7550)
300	<u>(27.4977)</u>	<u>(2.1358)</u>	<u>(1.1762)</u>	.....	.....	<u>(30.8097)</u>
Total	<u>(15.6926)</u>	<u>(2.1358)</u>	<u>(1.2762)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(19.6046)</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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0931</b>	<b>#0961</b>	<b>#2061</b>	<b>#2091</b>	
101	16.7668	.....	.....	.....	.4800	17.2468
102	10.7489	.....	2.0000	.....	2.5000	15.2489
103	22.0207	4.2048	.....	.....	.....	26.2255
111	2.0000	.....	1.5000	.5000	.....	4.0000
112	(2.5000)	.1668	(.5000)	.....	.....	(2.8332)
113	(.2502)	(.8336)	.....	.....	.....	(1.0838)
130	(25.8663)	(.7498)	(1.5000)	.....	(3.0000)	(31.1161)
254	(6.9598)	(2.6668)	(1.0000)	(.5000)	2.0000	(9.1266)
255	(4.7550)	1.5000	(1.0000)	.....	(2.4800)	(6.7350)
300	<u>(30.8097)</u>	<u>(4.4090)</u>	.....	.....	.....	<u>(35.2187)</u>
Total	<u>(19.6046)</u>	<u>(2.7876)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(23.3922)</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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>		<b>Total</b>
		<b>#5242</b>	<b>#7242</b>	
101 Basic K-3	17.2468	.....	.....	17.2468
102 Basic 4-8	15.2489	(.0396)	(.0056)	15.2037
103 Basic 9-12	26.2255	.0363	.1765	26.4383
111 Grades K-3 with ESE Services	4.0000	.....	.....	4.0000
112 Grades 4-8 with ESE Services	(2.8332)	(.0117)	(.0112)	(2.8561)
113 Grades 9-12 with ESE Services	(1.0838)	(.1509)	.2102	(1.0245)
130 ESOL	(31.1161)	.....	(.5000)	(31.6161)
254 ESE Support Level 4	(9.1266)	.....	(.5000)	(9.6266)
255 ESE Support Level 5	(6.7350)	.....	.....	(6.7350)
300 Career Education 9-12	<u>(35.2187)</u>	.....	.....	<u>(35.2187)</u>
Total	<u>(23.3922)</u>	<u>(.1659)</u>	<u>(.6301)</u>	<u>(24.1882)</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**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**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 material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJI), the Pasco 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 45.

**Findings**

*Our examination included the July and October 2006 surveys and the February and June 2007 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2006 survey or the February 2007 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 ESOL Courses**

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District reported nine courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

102 Basic 4-8	.5930	
103 Basic 9-12	.6834	
130 ESOL	(1.2764)	<u>.0000</u>
		<u>.0000</u>

**Net Audit  
Adjustments  
(Unweighted FTE)**

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Seven Springs Middle School (#0057)**

2. [Ref. 5701] The file for one ESE student did not contain evidence that the student was served in ESE during the February survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

3. [Ref. 5702] The LEP Committee for one FES student did not consider at least two of the ESOL-placement criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student’s placement in ESOL. We also noted that the Committee report was unsigned. We made the following audit adjustment:

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

**Denham Oaks Elementary School (#0059)**

4. [Ref. 5901] The LEP Committee for one FES student did not consider at least two of the ESOL-placement criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student’s placement in ESOL. We made the following audit adjustment:

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

5. [Ref. 5902] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Denham Oaks Elementary School (#0059)** (Continued)

6. [Ref. 5971] One teacher in the February survey taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until April 17, 2007. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status until March 13, 2007. Consequently, the Board's approval and parental notification were not timely. We made the following audit adjustment:

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

**Pasco Elementary School (#0061)**

7. [Ref. 6171] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned only 60 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the student in question is cited and adjusted in finding No. 8 (Ref. 6101), we made no audit adjustment here.

.0000

8. [Ref. 6101] The LEP Committee report for one FES student did not consider at least two of the ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3, Florida Administrative Code, prior to recommending the student's placement in ESOL. We made the following audit adjustment:

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

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Pasco Elementary School (#0061)** (Continued)

9. [Ref. 6102] The English language proficiency of one student in ESOL was not assessed when the student returned to the District after an absence of more than one year. We noted that the student was re-admitted into ESOL based solely on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)(3), Florida Administrative Code. We made the following audit adjustment:

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

10. [Ref. 6173] The parents of one LEP student taught by an out-of-field teacher in the October survey were notified of the teacher’s out-of-field status by a letter dated October 2006. The letter’s date did not include the day of the month and we were otherwise unable to determine if it had been sent to the parents on a timely basis (i.e., prior the October survey). We made the following audit adjustment:

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

11. [Ref. 6174] One teacher in the October and February surveys taught Primary Language Arts to classes that included three LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until March 6, 2007. We made the following audit adjustment:

101 Basic K-3	3.0000	
130 ESOL	<u>(3.0000)</u>	<u>.0000</u>
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Findings**

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Wesley Chapel High School (#0063)**

12. [Ref. 6301] The file for one student in ESOL did not contain a Home Language Survey, parental notification of the student's ESOL-placement; documentation of English language proficiency assessment; or LEP Committee minutes supporting the student's ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

13. [Ref. 6302] The timecards for four Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.5573)	(.5573)
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14. [Ref. 6303] The instructional log needed to support the reported homebound instructional time for one ESE student was missing and could not be located. We made the following audit adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
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15. [Ref. 6304] The timecards for two Career Education students in OJT indicated the students worked less time than was reported. One of the students was reported for 12.5 hours, but the student's timecard supported only 8 hours. The other student was reported for 8.33 hours in both the October survey and the February survey, but the timecards supported only 6 hours and 5.75 hours, respectively. We made the following audit adjustment:

300 Career Education 9-12	(.1876)	(.1876)
		(.7649)

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<b><u>Chasco Elementary School (#0070)</u></b>		
16. [Ref. 7001] <u>The file for one ESE student did not contain a Matrix of Services form that was valid for the reporting survey. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>
<b><u>James W. Mitchell High School (#0073)</u></b>		
17. [Ref. 7301] <u>The file for one ESE student did not contain evidence that the student's parents had been notified of the student's IEP-development meeting. We made the following adjustment:</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
18. [Ref. 7302] <u>The file for one ESE Gifted student did not contain evidence that the student's General Education teachers had participated in the development of the student's EP. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
19. [Ref. 7303] <u>The instructional log needed to support the reported homebound instructional time for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0200)	(.0200)
20. [Ref. 7304] <u>Five ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>		

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



SCHEDULE D (Continued)

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<b><u>James W. Mitchell High School (#0073)</u></b> (Continued)		
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>2.5000</u>	.0000
21. [Ref. 7305] <u>We noted the following exceptions involving ten Career Education students in OJT: (a) the timecards for two students were missing and could not be located; (b) the timecard for one student indicated the student did not work during the week of the reporting survey; and (c) seven students were reported for more hours than were supported by their timecards. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.6940)</u>	(.6940)
22. [Ref. 7371] <u>One teacher in the February survey taught Language Arts to a class that included two LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until April 17, 2007. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
23. [Ref. 7372] <u>The parents of two LEP students taught by an out-of-field teacher in the October survey were not notified of the teacher's out-of-field status until January 23, 2007. We made the following audit adjustment:</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
		<u>(.7140)</u>

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Centennial Middle School (#0074)**

24. [Ref. 7471] One teacher in the October survey taught Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until January 23, 2007. We made the following audit adjustment:

102 Basic 4-8	.0717	
130 ESOL	(.0717)	.0000
		.0000

**Moore-Mickens Education Center (#0081)**

25. [Ref. 8101] The timecards for 19 Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(2.8268)	(2.8268)
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26. [Ref. 8102] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. The student had a Level 5 rating in only three Domains. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

27. [Ref. 8103] The file for one ESE student did not contain evidence that the student's General Education teachers participated in the development of the student's IEP or that the student's parents had been invited to the IEP meeting. We made the following audit adjustment:

103 Basic 9-12	.2502	
113 Grades 9-12 with ESE Services	(.2502)	.0000

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Findings**

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Moore-Mickens Education Center (#0081)** (Continued)

28. [Ref. 8104] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

29. [Ref. 8171] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach ESE students at the time of the reporting surveys. We made the following audit adjustment:

254 ESE Support Level 4	(.1466)	(.1466)
		<u>(2.9734)</u>

**West Zephyrhills Elementary School (#0091)**

30. [Ref. 9101] The file documentation for one student in ESOL indicated that the student was FES and had not been recommended for ESOL-placement by an LEP Committee; consequently, the student should have been placed and reported in Basic education. We made the following audit adjustment:

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

31. [Ref. 9171/72] Two teachers (one in the October survey and one in the February survey) taught Primary Language Arts to classes that included one LEP student each, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until January 23, 2007, and May 15, 2007, respectively, after the reporting survey concerned. We also noted that the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 9171</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)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<b>Net Audit Adjustments (Unweighted FTE)</b>	
<b><u>West Zephyrhills Elementary School (#0091)</u></b> (Continued)		
<u>Ref. 9172</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		<u>.0000</u>
 <b><u>Zephyrhills High School (#0131)</u></b>		
32. [Ref. 13101] <u>The Matrix of Services form for one ESE student was incorrectly scored. The student was reported in program No. 254 (ESE Support Level 4) based on a score of 18 points; however, the correct score was only 14 points. Consequently, the student should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
33. [Ref. 13102] <u>The timecards for ten Career Education students in OJT were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(2.1644)	(2.1644)
34. [Ref. 13103] <u>One Career Education student in OJT was reported for more work hours than was supported by the student's timecard (20.83 hours versus 12 hours). We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1770)	(.1770)
35. [Ref. 13171] <u>One teacher, who taught Agriculture courses to Career Education and ESE students, held only an expired teaching certificate (June 30, 2005) and was not otherwise qualified to teach. We made the following audit adjustment:</u>		

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<b>Zephyrhills High School (#0131) (Continued)</b>	
103 Basic 9-12	13.5938
254 ESE Support Level 4	(.1668)
300 Career Education 9-12	<u>(13.4270)</u>
	.0000
36. [Ref. 13172] <u>The parents of one ESE student taught by an out-of-field teacher were not notified of the teacher's out-of-field status. We noted that the teacher was issued the appropriate coverage on February 14, 2007, but this was after the end of the reporting surveys. We made the following audit adjustment:</u>	
103 Basic 9-12	.0834
254 ESE Support Level 4	<u>(.0834)</u>
	.0000
37. [Ref. 13173] <u>One teacher was not properly certified and was not approved by the School Board to teach Career Education students out-of-field. The teacher was certified as an Educational Media Specialist, but required certification in Television Production. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
103 Basic 9-12	2.0016
300 Career Education 9-12	<u>(2.0016)</u>
	.0000
38. [Ref. 13174] <u>One teacher in the February survey taught Language Arts to a class that included four LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until May 15, 2007. We made the following audit adjustment:</u>	
103 Basic 9-12	.3336
130 ESOL	<u>(.3336)</u>
	.0000
	<u>(2.3414)</u>

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Richey Elementary School (#0271)**

39. [Ref. 27171] The parents of one LEP student taught by an out-of-field teacher in the February survey were not notified of the teacher's out-of-field status until February 26, 2007, after that survey. We made the following audit adjustment:

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

40. [Ref. 27172] One teacher in the October survey taught Primary Language Arts to classes that included three LEP students, but had only earned 120 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We noted that the teacher earned the remaining 60 points on December 5, 2006, after the reporting survey. We made the following audit adjustment:

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

**Cotee River Elementary School (#0311)**

41. [Ref. 31101] The original file for one LEP student was missing and could not be located. School management was able to reconstruct all file documentation except for parental notification of the student's ESOL-placement. We made the following audit adjustment:

101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000

42. [Ref. 31102] One ESE student was not in membership and had no recorded attendance activity during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<b>Cotee River Elementary School (#0311) (Continued)</b>	
255 ESE Support Level 5	(.5000)                      (.5000)
43. [Ref. 31103] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	.5000
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)                      .0000
44. [Ref. 31104] <u>The Matrix of Services form for one ESE student incorrectly included three Special Considerations points for which the student was not eligible. The points were designated for PK students earning less than .5000 FTE. The student was a full-time kindergarten student earning a full .5000 FTE. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)                      .0000
45. [Ref. 31105] <u>Two ESE students in the Hospital and Homebound program were reported incorrectly for 1,500 instructional minutes or .5000 FTE each. The students were provided only 60 instructional minutes homebound instruction or .0200 FTE each. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.9600)                      (.9600)
46. [Ref. 31106] <u>The Matrix of Services form for one ESE student was not properly scored. The form incorrectly included 13 Special Considerations points for which the student was not eligible. The 13 points were designated for students in the hospital and homebound program. This student was not in that program. (Finding continues next page.)</u>	

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Cotee River Elementary School (#0311)** (Continued)

We recalculated the Matrix score and determined that the student was eligible for program No. 254 (ESE Support Level 4). We made the following audit adjustment:

254 ESE Support Level 4	.0200	
255 ESE Support Level 5	(.0200)	.0000

47. [Ref. 31171/72] Two teachers in the October and February surveys taught Primary Language Arts to classes that included four LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until April 17, 2007, after the surveys. We made the following audit adjustments:

<u>Ref. 31171</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
<u>Ref. 31172</u>		
101 Basic K-3	1.9000	
130 ESOL	(1.9000)	.0000
		(1.4600)

**Gulf High School (#0331)**

48. [Ref. 33101] The English language proficiency of one LEP student was not reassessed when the student re-enrolled in school after an absence of more than three years. We also noted that the student's file did not contain documentation that the student's parents had been notified of the student's re-entry into ESOL. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

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



**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings****Gulf High School (#0331)** (Continued)

49. [Ref. 33102] The timecards for 22 Career Education students in OJT were missing and could not be located, indicated the students did not work during the week of the reporting survey, or reflected less hours worked than reported. We made the following audit adjustment:

300 Career Education 9-12	(3.8248)	(3.8248)
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50. [Ref. 33172] One out-of-field teacher, who taught Reading to classes that included two LEP students was appropriately approved by the School Board to teach out-of-field in ESOL, but was not approved to teach Reading out-of-field. We also noted that the parents of the LEP students were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:

103 Basic 9-12	.2498	
130 ESOL	(.2498)	.0000

51. [Ref. 33173] One out-of-field teacher in the October survey taught Reading to a class that included three LEP students. The teacher was appropriately approved by the School Board to teach Reading out-of-field, but was not approved to teach LEP students out-of-field until February 6, 2007. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status in ESOL, and were notified late (January 8, 2007) of the teacher's out-of-field status in Reading. We made the following audit adjustment:

103 Basic 9-12	.6664	
130 ESOL	(.6664)	.0000

(3.8248)

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Quail Hollow Elementary School (#0361)**

52. [Ref. 36101] One student was reported incorrectly in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. We noted that the student was not provided homebound instruction during the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
255 ESE Support Level 5	(.5000)	.0000

53. [Ref. 36102] The LEP Committee report for one FES student did not consider at least two of the ESOL-placement criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student’s ESOL-placement. We made the following audit adjustment:

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

54. [Ref. 36171/72/73] Three teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved on a timely basis by the School Board to teach such students out-of-field. The teachers were approved on May 15, 2007 (Ref. 36171), January 23, 2007 (Ref. 36172), and April 17, 2007 (Ref. 36173), respectively. We made the following audit adjustments:

<u>Ref. 36171</u>		
101 Basic K-3	.4167	
130 ESOL	(.4167)	.0000
 <u>Ref. 36172</u>		
101 Basic K-3	.9167	
130 ESOL	(.9167)	.0000

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<b><u>Quail Hollow Elementary School (#0361)</u></b> (Continued)			
<u>Ref. 36173</u>			
101 Basic K-3		1.8334	
130 ESOL		(1.8334)	.0000
			<u>.0000</u>
<b><u>Seven Springs Elementary School (#0411)</u></b>			
55. [Ref. 41101] <u>One LEP student was reported incorrectly in program No. 101 (Basic K-3). We made the following audit adjustment:</u>			
101 Basic K-3		(.5000)	
130 ESOL		.5000	.0000
			<u>.0000</u>
<b><u>Deer Park Elementary School (#0421)</u></b>			
56. [Ref. 42171] <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. We made the following audit adjustment:</u>			
101 Basic K-3		.5000	
130 ESOL		(.5000)	.0000
			<u>.0000</u>
<b><u>Thomas E. Weightman Middle School (#0461)</u></b>			
57. [Ref. 46102] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>			
102 Basic 4-8		.3336	
130 ESOL		(.3336)	.0000

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Thomas E. Weightman Middle School (#0461)** (Continued)

58. [Ref. 46103] The Matrix of Services form for one ESE student incorrectly included a Special Considerations point designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. The student had a Level 5 rating in only three Domains. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

59. [Ref. 46104] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

60. [Ref. 46171] One Music teacher taught classes that included ESE students, but held only an expired Music certificate (June 30, 2006) and was not otherwise qualified to teach. We made the following audit adjustment:

102 Basic 4-8	.0830	
254 ESE Support Level 4	<u>(.0830)</u>	.0000
		<u>.0000</u>

**River Ridge Middle and High School (#0471)**

61. [Ref. 47101] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Findings**

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**River Ridge Middle and High School (#0471)** (Continued)

62. [Ref. 47102] One ESE student was incorrectly reported in program No. 255 (ESE Support Level 5) for services in the Hospital and Homebound program. The student was not provided homebound instruction during the reporting survey. We made the following audit adjustment:

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

63. [Ref. 47103] Three students were reported for more homebound instruction that was supported by the homebound instructors' contact logs. The three students were reported for 105 hours of instruction or 2.1000 FTE, but were provided only 23.25 hours or .4650 FTE. We made the following audit adjustment:

255 ESE Support Level 5	(1.6350)	(1.6350)
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64. [Ref. 47104] The timecards for eight Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(1.2561)	(1.2561)
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65. [Ref. 47105] One Career Education student in OJT withdrew prior to the reporting survey week and should not have been included with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.3419)	
300 Career Education 9-12	(.1581)	(.5000)

66. [Ref. 47106] Two Career Education students in OJT were reported for more work hours than were supported by the students' timecards (12 hours versus 8 and 5 hours, respectively). We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<b>Net Audit Adjustments (Unweighted FTE)</b>
<b><u>River Ridge Middle and High School (#0471)</u></b> (Continued)		
300 Career Education 9-12	(.2230)	(.2230)
67. [Ref. 47171] <u>One English teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned only 120 of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		<u>(3.6141)</u>
<b><u>Hudson High School (#0521)</u></b>		
68. [Ref. 52101] <u>The file for one ESE student did not contain an IEP that was valid for the reporting survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
69. [Ref. 52102] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
70. [Ref. 52103] <u>We noted the following regarding the timecards for 14 Career Education students in OJT: (a) the timecards for 12 students were missing and could not be located; and (b) the timecards for two students indicated the students had not worked during reporting survey week. We made the following audit adjustment:</u>		
300 Career Education 9-12	(2.1358)	(2.1358)
		<u>(2.1358)</u>

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Findings**

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Land O'Lakes High School (#0801)**

71. [Ref. 80101] One ESE student in the February survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

72. [Ref. 80102] 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 EP. We made the following audit adjustment:

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

73. [Ref. 80104] We noted the following exceptions regarding the timecards for two Career Education students in OJT: (a) the timecard for one student was not signed by the student's employer; and (b) the timecard for one student reflected less hours worked than were reported (3.5 hours versus 4.15 hours). We made the following audit adjustment:

300 Career Education 9-12	(.1794)	(.1794)
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74. [Ref. 80105] The timecards for ten Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.9968)	(.9968)
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75. [Ref. 80106] Three students in program No. 255 (ESE Support Level 5) under the Hospital and Homebound program were reported for more homebound instruction that was supported by the homebound instructor's contact logs (6 hours versus 4.5 hours for two students, and 6 hours versus 4 hours for the third student). We made the following audit adjustment:

255 ESE Support Level 5	(.1000)	(.1000)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Land O'Lakes High School (#0801)** (Continued)

76. [Ref. 80171] The parents of students taught Reading by an out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1664	
130 ESOL	(.1664)	.0000
		<u>(1.2762)</u>

**Gulfside Elementary School (#0911)**

77. [Ref. 91101] The parental notification letters for three LEP students in the October survey were dated October 24, 2006, approximately 11 days after the end of that survey; consequently, the notifications were not effective for that survey. We made the following audit adjustment:

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

78. [Ref. 91102] The parents of one LEP student were not notified of the student's re-admission into ESOL on August 17, 2006, following a two-year absence from the District. We made the following audit adjustment:

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

79. [Ref. 91103] The file for one ESE student did not contain a Matrix of Services form that was valid for the reporting survey. We made the following audit adjustment:

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

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



**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<b><u>Pine View Middle School (#0921)</u></b>		
80. [Ref. 92101] <u>One ESE student was absent during the 11-day window of 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	(.5000)	(.5000)
81. [Ref. 92102] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
82. [Ref. 92103] <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 adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
83. [Ref. 92104] <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 adjustment:</u>		
102 Basic 4-8	4.0000	
112 Grades 4-8 with ESE Services	(4.0000)	.0000
84. [Ref. 92171] <u>One teacher in the October survey was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until November 7, 2006. We made the following audit adjustment:</u>		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Pine View Middle School (#0921)** (Continued)

85. [Ref. 92172] One teacher was not properly certified and was not approved by the School Board to teach Reading out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
		(.5000)

**Ridgewood High School (#0931)**

86. [Ref. 93101] The IEP for one student was missing various pages, including the page documenting the specific ESE program in which the student had been placed and the related services that were to be provided. We made the following audit adjustment:

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

87. [Ref. 93102] We noted the following exceptions for ten students in OJT (nine in our Career Education 9-12 (OJT) sample and one in our Basic with ESE Services sample): (a) the timecards for seven students were missing and could not be located; (b) the timecard for one student was not signed by the student's employer; (c) one student's timecard indicated the student had not worked during the survey week; and (d) one student was reported for more work hours than were supported by the student's timecard (12.5 hours versus 10.5 hours). We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	
300 Career Education 9-12	(1.4540)	(1.9540)

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Findings**

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Ridgewood High School (#0931)** (Continued)

88. [Ref. 93104] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>2.0000</u>	.0000

89. [Ref. 93105] The files for three ESE students did not contain *Matrix of Services* forms that were valid for the reporting surveys. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.1668	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.6668)</u>	.0000

90. [Ref. 93106] One ESE student was not enrolled in school during the reporting survey. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.5000)</u>	(.5000)
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91. [Ref. 93108] One student was incorrectly reported for both homebound instruction and on-campus instruction (.1664 FTE for homebound instruction and .3336 for on-campus instruction). The student was provided only homebound instruction. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	<u>(.3336)</u>	(.3336)
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92. [Ref. 93171] The out-of-field status of one teacher for Reading and ESOL was not properly approved by the School Board. The teacher's out-of-field status for Reading was never approved and the teacher's out-of-field status for ESOL was approved late on June 19, 2007, after the reporting surveys. We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<b><u>Ridgewood High School (#0931)</u></b> (Continued)		
103 Basic 9-12	.7498	
130 ESOL	(.7498)	.0000
93. [Ref. 93172] <u>The parents of Career Education students taught by an out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
103 Basic 9-12	2.9550	
300 Career Education 9-12	(2.9550)	.0000
		(2.7876)
<b><u>Lake Myrtle Elementary School (#0961)</u></b>		
94. [Ref. 96101] <u>The course schedule for one ESE student was reported incorrectly in both ESE and ESOL. The course schedule for an ESE student should be reported entirely in ESE. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
130 ESOL	(.5000)	.0000
95. [Ref. 96102] <u>The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
96. [Ref. 96103] <u>The Matrix of Services forms for three ESE students and the IEPs for two of these students were missing and could not be located. We made the following audit adjustment:</u>		

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<b><u>Lake Myrtle Elementary School (#0961)</u></b> (Continued)		
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.0000)	(.5000)
		(.5000)
<b><u>Sand Pine Elementary School (#2061)</u></b>		
97. [Ref. 206101] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's IEP was reviewed and revised. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
<b><u>Seven Oaks Elementary School (#2091)</u></b>		
98. [Ref. 209101] <u>One LEP student was incorrectly reported twice for FTE funding, once under the local identifier number and once under the student's social security number. We made the following audit adjustment:</u>		
130 ESOL	(.5000)	(.5000)
99. [Ref. 209102] <u>We noted the following exceptions involving four ESE students: (a) two students were not reported in accordance with the students' Matrix of Services forms; and (b) the Matrix forms for two students incorrectly included a Special Considerations point for which the students were not eligible. We made the following audit adjustment:</u>		
254 ESE Support Level 4	2.0000	
255 ESE Support Level 5	(2.0000)	.0000

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Seven Oaks Elementary School (#2091) (Continued)**

100. [Ref. 209105] We noted exceptions involving two LEP students who had been dismissed from ESOL during the 2005-06 school year, and re-admitted during the 2006-07 school year. The LEP Committee form for one of the students was dated after the October survey period and did not document that the Committee considered at least two of the ESOL-placement criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We also noted that this student's file did not contain an LEP Student Plan for the 2006-07 school year. The file for the other student did not contain any documentation authorizing continuation of services for that student. We made the following audit adjustment:

102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

101. [Ref. 209171] One teacher taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

102. [Ref. 209173] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach ESE students at the time of the reporting survey. We made the following audit adjustment:

101 Basic K-3	.4800	
255 ESE Support Level 5	<u>(.4800)</u>	.0000
		<u>(.5000)</u>

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

SCHEDULE D (Continued)

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

FindingsPACE for Girls, Pasco (#5242)

103. [Ref. 524201/02/03] The number of days-in-term were incorrectly reported in the July and June surveys, as follows:

- a. For the July survey, a 27-day term was reported; however, the school calendar only supported a 25-day term (Ref. 524203). We also noted that the file for one ESE student did not contain an IEP covering the reporting survey (Ref. 524201).
- b. For the June survey, a 23-day term was reported; however, the school calendar supported a 24-day term (Ref. 524202).

We made the following audit adjustments:

<u>Ref 524201</u>		
103 Basic 9-12	.1389	
113 Grades 9-12 with ESE Services	(.1500)	(.0111)
<u>Ref. 524202</u>		
102 Basic 4-8	.0270	
103 Basic 9-12	.0972	
112 Grades 4-8 with ESE Services	.0216	
113 Grades 9-12 with ESE Services	.0324	.1782
<u>Ref. 524203</u>		
102 Basic 4-8	(.0666)	
103 Basic 9-12	(.1998)	
112 Grades 4-8 with ESE Services	(.0333)	
113 Grades 9-12 with ESE Services	(.0333)	(.3330)
		<u>(.1659)</u>

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

**SCHEDULE D (Continued)**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**New Port Richey Marine Institute (#7242)**

104. [Ref. 724201] One student was not in attendance during the July survey and should not have been included with that survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.1890)	(.1890)
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105. [Ref. 724202] One LEP student in the February survey was beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the student was not in attendance during the June survey period and should not have been reported with that survey's results. We made the following audit adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	
103 Basic 9-12	(.1443)	(.1443)

106. [Ref. 724203] The file for one ESE student did not contain a valid *Matrix of Services* form covering the reporting survey. We made the following audit adjustment:

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

107. [Ref. 724204] The number of days-in-term for the July survey was incorrectly reported for 53 students. The students were reported for a 34-day term; however, the school calendar and attendance supported a 33-day term. We made the following audit adjustment:

102 Basic 4-8	(.0056)	
103 Basic 9-12	(.1792)	
112 Grades 4-8 with ESE Services	(.0112)	
113 Grades 9-12 with ESE Services	(.1008)	(.2968)
		(.6301)
		<u>(24.1882)</u>

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



**SCHEDULE E**

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2007

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for ESOL-funding; (2) FTE is correctly calculated for all reported students, particularly for students in Hospital and Homebound; (3) only eligible students who are in attendance and membership for a particular survey are reported for FEFP funding; (4) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (5) the FTE for students in DJJ programs is accurately calculated and reported based on the documented instructional day; (6) timecards for students in OJT programs are properly completed and retained in readily accessible files; (7) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (8) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (9) out-of-field teachers earn required college credits in their out-of-field subject areas or in-service training points in ESOL strategies on a timely basis; and (10) parents are appropriately notified when their children are assigned to out-of-field teachers.

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

**Regulatory Citations****Reporting**

Section 1011.60, 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 2006-2007

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

**SCHEDULE E (Continued)**

Pasco County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2007

**Regulatory Citations** (Continued)

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 2006-2007
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Exceptional Education

- Section 1003.57, 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 Modifications 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

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

**SCHEDULE E (Continued)**

Pasco County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2007

**Regulatory Citations** (Continued)

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 2006-2007

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

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

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**SCHEDULE F**

Pasco County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2007

*Management agreed with our findings and recommendations, except for finding No. 95, as discussed below.*

*A copy of management's response may be found beginning on page 71 of this report. Management's response included documentation related to finding No. 95 which has not been reproduced in this report, but is available at the offices of the District.*

**Finding No. 95 (IRef. 96102)**

*The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year.*

Management's Response – Management indicates that the LEP Committee form necessary to support the student's continued ESOL-placement was located and submitted for our review.

Auditor's Resolution – The student's LEP Committee form reflected the Committee's consideration of the student's *Academic Improvement Plan* (AIP) and the student's Florida Comprehensive Achievement Test (FCAT) results. However, AIPs may not be used to make ESOL-placement decisions and consideration of FCAT results alone is not sufficient to meet the requirements of State Board of Education Rule 6A-6.0902, Florida Administrative Code. Accordingly, finding No. 95 stands as presented herein.

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

Pasco County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2007

**NOTE A - SUMMARY**

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

**1. School District of Pasco County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pasco 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 Pasco County. For the fiscal year ended June 30, 2007, the District operated 81 schools, reported 63,957.41 unweighted FTE, and received approximately \$214 million in State funding 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 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.

Pasco County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2007

**NOTE A - SUMMARY** (Continued)

**3. Full-Time Equivalent (FTE) Students**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for 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 FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys, 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 2006-2007 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2007

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) 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, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Pasco County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2007

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
1. Seven Springs Middle School	2 and 3
2. Denham Oaks Elementary School	4 through 6
3. Pasco Elementary School	7 through 11
4. Wesley Chapel High School	12 through 15
5. Chasco Elementary School	16
6. James W. Mitchell High School	17 through 23
7. Centennial Middle School	24
8. Moore-Mickens Education Center	25 through 29
9. West Zephyrhills Elementary School	30 and 31
10. Zephyrhills High School	32 through 38
11. Richey Elementary School	39 and 40
12. Cotee River Elementary School	41 through 47
13. Gulf High School	48 through 51
14. Quail Hollow Elementary School	52 through 54
15. Seven Springs Elementary School	55
16. Deer Park Elementary School	56
17. Thomas E. Weightman Middle School	57 through 60
18. River Ridge Middle and High School	61 through 67
19. Hudson High School	68 through 70
20. Land O'Lakes High School	71 through 76
21. Gulfside Elementary School	77 through 79
22. Pine View Middle School	80 through 85
23. Ridgewood High School	86 through 93
24. Lake Myrtle Elementary School	94 through 96
25. Sand Pine Elementary School	97
26. Seven Oaks Elementary School	98 through 102
27. PACE for Girls, Pasco	103
28. New Port Richey Marine Institute	104 through 107





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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 PASCO COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 15, 2007, that the Pasco 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, 2007. 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 (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

## Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 139 of the 492 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding<sup>1</sup>.

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Pasco 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, 2007.

The results of our examination disclosed other noncompliance with State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

## Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>2</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>2</sup>, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE B.

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<sup>1</sup>See SCHEDULE B, finding Nos. 4, 5, 6, 7, 8, 9, and 10.

<sup>2</sup>*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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

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 Pasco 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,



David W. Martin, CPA  
July 11, 2008

SCHEDULE A

Pasco County District School Board  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2007

<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>	1,022	100.00%	71,415	100.00%
Sample <sup>2</sup>	-	-	492	0.69%
<u>General Tests</u>				
Net Audit Adjustments	-	-	44	0.06%
<u>Detailed Tests</u>				
Sample Students w/ Exceptions <sup>3</sup>	-	-	139	(28.25%)
Sample Students - Net Audit Adjustments	-	-	(41)	(8.33%)
Non-sample Students w/ Exceptions <sup>3</sup>	-	-	54	0.08%
Non-sample Students - Net Audit Adjustments	-	-	0	0.00%
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	3	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, 2007. The District reported 71,415 students in the following ridership categories: 1,992 in IDEA (K-12), Weighted; 66 in IDEA (K-12), Unweighted; 279 in IDEA (PK), Weighted; 15 in IDEA (PK), Unweighted; 138 in Teenage Parents and Infants; 3,130 in Hazardous Walking; 64,669 in Two Miles or More; 4 in Center to Center (IDEA), Weighted; 475 in Center to Center (IDEA), Unweighted; and 647 in Center to Center (Vocational). The District also reported operating a total of 1,022 buses. (IDEA stands for Individuals with Disabilities Education Act.)

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

<sup>3</sup> Students with exceptions are those with exceptions affecting their ridership classification or eligibility for State transportation funding. Students cited only for incorrect reporting of days-in-term are not included.

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

**SCHEDULE B**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**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 material noncompliance involving the classification and reporting of transported students, the Pasco 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 67.

**Students  
 Transported  
 Net Audit  
 Adjustments**

**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 detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students. Students cited only for incorrect reporting of days-in-term are not included in students with exceptions on SCHEDULE A.*

**General Tests/Non-Sample Students**

1. [Ref. 51] The number of days-in-term was incorrectly reported for 137 students in the July survey. The students were reported for various days-in-term, however, according to the individual school calendars, the students should have been reported as follows: (a) 96 students for a 10-day term; and (b) 41 students for a 25-day term. We made the following audit adjustment:

**July 2006 Survey**

- |    |  |     |
|----|--|-----|
| a. | <u>1 Day-in-Term</u><br>Two Miles or More  | (1) |
|    | <u>3 Days-in-Term</u><br>Two Miles or More | (1) |

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

**SCHEDULE B (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<b><u>General Tests/Non-Sample Students</u></b> (Continued)		
<b><u>July 2006 Survey</u></b> (Continued)		
<u>8 Days-in-Term</u> Two Miles or More	(17)	
<u>9 Days-in-Term</u> IDEA (K-12), Weighted Two Miles or More	(9) <u>(68)</u>	(96)
<u>10 Days-in-Term</u> IDEA (K-12), Weighted Two Miles or More	9 <u>87</u>	96
b. <u>3 Days-in-Term</u> Two Miles or More	(1)	
<u>5 Days-in-Term</u> Two Miles or More	(2)	
<u>6 Days-in-Term</u> Two Miles or More	(1)	
<u>10 Days-in-Term</u> Two Miles or More	(1)	
<u>11 Days-in-Term</u> Two Miles or More	<u>(36)</u>	(41)
<u>25 Days-in-Term</u> Two Miles or More	<u>41</u>	41

2. [Ref. 52] Eighty-seven PK students were reported incorrectly in IDEA (K-12), Weighted (four in the July survey, 36 in the October survey, and 47 in the February survey). The students should have been reported in IDEA (PK), Weighted. We made the following audit adjustments:

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

**SCHEDULE B (Continued)**

Pasco County District School Board  
Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<b><u>General Tests/Non-Sample Students</u></b> (Continued)	
<b><u>July 2006 Survey</u></b>	
<u>10 Days-in-Term</u>	
IDEA (K-12), Weighted	(4)
IDEA (PK), Weighted	4
<b><u>October 2006 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(36)
IDEA (PK), Weighted	36
<b><u>February 2007 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(47)
IDEA (PK), Weighted	<u>47</u>
	0
3. [Ref. 60] <u>Due to a data coding error, 44 students who attended the New Port Richey Marine Institute during the June survey were not reported for State transportation funding. They should have been reported in Two Miles or More. We made the following audit adjustment:</u>	
<b><u>June 2007 Survey</u></b>	
<u>26 Days-in-Term</u>	
Two Miles or More	<u>44</u>
	<u>44</u>
<b>Net Audit Adjustments – General Tests/Non-Sample Students</b>	<b><u>44</u></b>

**Detailed Tests/Sample Students**

4. [Ref. 53/64] We noted the following exceptions involving 17 ESE students (16 in IDEA weighted ridership categories and one an IDEA unweighted ridership category):

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

**SCHEDULE B (Continued)**

Pasco County District School Board  
Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2007

**Students  
Transported  
Net Audit  
Adjustments**

**Findings**

**Detailed Tests/Sample Students** (Continued)

- a. The ESE Special Services Transportation Request forms for six students in IDEA (K-12), Weighted did not document that the students met at least one of the five eligibility criteria required for IDEA-weighted ridership classification. All six of the students were eligible for Two Miles or More.
- b. The files for eight IDEA-weighted students did not contain an IEP covering the reporting surveys. We noted that one of the students who was PK lived less than two miles from school and was not eligible for State transportation funding. The remaining seven students were eligible for Two Miles or More.
- c. The ESE Special Needs Transportation Request form for one student in IDEA (K-12), Weighted documented that the student met the criteria for weighted transportation because the student was transported out-of-county; however, the student lived in Pasco County and was transported to a District school located in Pasco County. The student should have been reported in Two Miles or More.
- d. One student in IDEA (K-12), Unweighted was not an IDEA student and lived less than 2 miles from school; consequently, the student was not eligible for State transportation funding.
- e. The bus driver's report for one student in IDEA (K-12), Weighted indicated the student had not ridden the bus during the June survey period; consequently, the student was not eligible for State transportation funding.

We made the following audit adjustments:

- a. **October 2006 Survey**  
  - 90 Days-in-Term
  - IDEA (K-12), Weighted (2)
  - Two Miles or More 2

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



**SCHEDULE B (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<b><u>Detailed Tests/Sample Students</u></b> (Continued)	
<b><u>June 2007 Survey</u></b>	
<b><u>12 Days-in-Term</u></b>	
IDEA (K-12), Weighted	(2)
Two Miles or More	<u>2</u>
<b><u>17 Days-in-Term</u></b>	
IDEA (K-12), Weighted	(2)
Two Miles or More	<u>2</u> 0
b. <b><u>February 2007 Survey</u></b>	
<b><u>90 Days-in-Term</u></b>	
IDEA (K-12), Weighted	(1)
Two Miles or More	<u>1</u>
<b><u>June 2007 Survey</u></b>	
<b><u>12 Days-in-Term</u></b>	
IDEA (K-12), Weighted	(4)
IDEA (PK), Weighted	(1)
Two Miles or More	4
<b><u>17 Days-in-Term</u></b>	
IDEA (K-12), Weighted	(2)
Two Miles or More	<u>2</u> (1)
c. <b><u>February 2007 Survey</u></b>	
<b><u>90 Days-in-Term</u></b>	
IDEA (K-12), Weighted	(1)
Two Miles or More	<u>1</u> 0
d. <b><u>June 2007 Survey</u></b>	
<b><u>17 Days-in-Term</u></b>	
IDEA (K-12), Unweighted	(1)                      (1)
e. <b><u>June 2007 Survey</u></b>	
<b><u>12 Days-in-Term</u></b>	
IDEA (K-12), Weighted	(1)                      (1)
	<u>(3)</u>

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

**SCHEDULE B (Continued)**

Pasco County District School Board  
Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2007

**Students  
Transported  
Net Audit  
Adjustments**

**Findings**

**Detailed Tests/Sample Students** (Continued)

5. [Ref. 54] Seven ESE students in the IDEA (K-12), Unweighted lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

**October 2006 Survey**

90 Days-in-Term

IDEA (K-12), Unweighted (5)  
Two Miles or More 5

**February 2007 Survey**

90 Days-in-Term

IDEA (K-12), Unweighted (2)  
Two Miles or More 2

0

6. [Ref. 55/65] Thirty-four students in Hazardous Walking were not eligible for that category, as follows: (a) 17 students lived more than two miles from school and should have been reported in Two Miles or More; and (b) 17 students lived less than two miles from school, did not have to cross an identified hazard to reach school, and should not have been reported for State transportation funding. We made the following audit adjustments:

a. **July 2006 Survey**

10 Days-in-Term

Hazardous Walking (1)  
Two Miles or More 1

**October 2006 Survey**

90 Days-in-Term

Hazardous Walking (9)  
Two Miles or More 9

**February 2007 Survey**

90 Days-in-Term

Hazardous Walking (7)  
Two Miles or More 7

0

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

**SCHEDULE B (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<b><u>Detailed Tests/Sample Students</u></b> (Continued)	
b. <b><u>July 2006 Survey</u></b>	
<u>10 Days-in-Term</u>	
Hazardous Walking	(2)
<b><u>October 2006 Survey</u></b>	
<u>90 Days-in-Term</u>	
Hazardous Walking	(4)
<b><u>February 2007 Survey</u></b>	
<u>90 Days-in-Term</u>	
Hazardous Walking	(5)
<b><u>June 2007 Survey</u></b>	
<u>12 Days-in-Term</u>	
Hazardous Walking	(1)
<u>17 Days-in-Term</u>	
Hazardous Walking	(5)
	(17)
	(17)
7. [Ref. 56/61] <u>Twenty-three students were reported incorrectly in Two Miles or More. Eight of the students lived less than two miles from school, had to cross an identified hazard to reach school, and should have been reported in Hazardous Walking. The remaining 15 students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:</u>	
<b><u>July 2006 Survey</u></b>	
<u>10 Days-in-Term</u>	
Two Miles or More	(7)
Hazardous Walking	5
<b><u>October 2006 Survey</u></b>	
<u>90 Days-in-Term</u>	
Two Miles or More	(5)
Hazardous Walking	2

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

**SCHEDULE B (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Students  
 Transported  
 Net Audit  
 Adjustments**

**Findings**

**Detailed Tests/Sample Students** (Continued)

**February 2007 Survey**

<u>90 Days-in-Term</u>		
Two Miles or More	(4)	
Hazardous Walking	1	

**June 2007 Survey**

<u>12 Days-in-Term</u>		
Hazardous Walking	(4)	

17 Days-in-Term

Hazardous Walking	(3)	(15)
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8. [Ref. 57/63] Seventy-five students were reported incorrectly in Center to Center (Vocational). The students' course schedules did not include instruction at more than one school center. We noted that 72 of the students were eligible to be reported in Two Miles or More and the remaining 3 students were not eligible for State transportation funding. We made the following audit adjustments:

**October 2006 Survey**

<u>90 Days-in-Term</u>		
Center to Center (Vocational)	(11)	
Two Miles or More	10	

**June 2007 Survey**

<u>12 Days-in-Term</u>		
Center to Center (Vocational) <i>(Non-Sample Students)</i>	(49)	
Center to Center (Vocational)	(15)	
Two Miles or More <i>(Non-Sample Students)</i>	49	
Two Miles or More	<u>13</u>	(3)

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

**SCHEDULE B (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Students  
 Transported  
 Net Audit  
 Adjustments**

**Findings****Detailed Tests/Sample Students** (Continued)

9. [Ref. 58] Two students in Hazardous Walking in the July survey were not enrolled in school during that survey; consequently, they were not eligible for State transportation funding. We made the following audit adjustment:

**July 2006 Survey****10 Days-in-Term**

Hazardous Walking	(2)	(2)
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10. [Ref. 59/62] Thirty-five students were reported incorrectly in Center to Center (IDEA), Unweighted. The student's course schedules did not include instruction at more than one school center. We noted that 34 of the students were eligible to be reported in Two Miles or More and the remaining student was not eligible for State transportation funding. We made the following audit adjustments:

**October 2006 Survey****90 Days-in-Term**

Center to Center (IDEA), Unweighted	(11)	
Two Miles or More	10	

**February 2007 Survey****90 Days-in-Term**

Center to Center (IDEA), Unweighted	(14)	
Two Miles or More	14	

**June 2007 Survey****12 Days-in-Term**

Center to Center (IDEA), Unweighted ( <i>Non-Sample Students</i> )	(5)	
Center to Center (IDEA), Unweighted	(5)	
Two Miles or More ( <i>Non-Sample Students</i> )	5	
Two Miles or More	<u>5</u>	(1)

<b>Net Audit Adjustments – Detailed Tests</b>		<b><u>(41)</u></b>
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Pasco County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<b>Students Transported Net Audit Adjustments</b>
<b><u>Summary - Detailed Tests</u></b>		
Sample Students w/Exceptions	<u>139</u>	--
Sample Students - Net Audit Adjustments	--	(41)
Non-Sample Students w/Exceptions	<u>54</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>0</u>
<b>Net Audit Adjustments – Detailed Tests</b>		<b><u>(41)</u></b>
<hr/>		
<b><u>Summary – Combined Tests</u></b>		
General Tests/Non-Sample Students - Net Audit Adjustments	--	44
Detailed Tests/Non-Sample Students w/Exceptions	<u>54</u>	--
Detailed Tests/Sample Students w/Exceptions	<u>139</u>	--
Detailed Tests/Sample Students - Net Audit Adjustments	--	<u>(41)</u>
<b>Net Audit Adjustments – Combined Tests</b>		<b><u>3</u></b>

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

SCHEDULE C

Pasco County District School Board  
 Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2007

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories for the correct number of days-in-term; (2) only those students who are enrolled in school during survey and ride a bus at least one time during the survey period are reported with a survey's results; (3) the distance from home to school is verified prior to students being reported in Two Miles or More; (4) only hazardous locations which are timely reported to the State and must be used by students if they walk to school are used in classifying those students in Hazardous Walking; and (5) only eligible ESE students whose IEPs authorize transportation services are reported in IDEA-weighted or unweighted ridership categories.

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

**Regulatory Citations**

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

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

SCHEDULE D

Pasco County District School Board  
Student Transportation  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2007

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found beginning on page 71 of this report.*

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



Pasco County District School Board  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2007

**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 Pasco County**

For the fiscal year ended June 30, 2007, the District received approximately \$15.6 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 2006	66	662
October 2006	433	33,885
February 2007	440	33,734
June 2007	<u>83</u>	<u>3,134</u>
Total	<u>1,022</u>	<u>71,415</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

Pasco County District School Board  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2007

**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, 2007. 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.

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**MANAGEMENT'S RESPONSE**


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## District School Board of Pasco County

7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638 • 813/ 794-2000

Heather Fiorentino, Superintendent

[www.pasco.k12.fl.us](http://www.pasco.k12.fl.us)

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July 11, 2008

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

Dear Mr. Martin:

The staff has reviewed the preliminary and tentative report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the District School Board of Pasco County, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007.

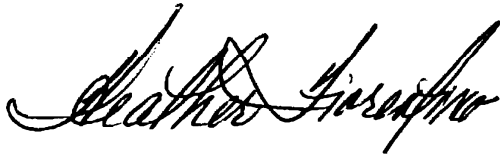
We concur with the findings contained in the report with the exception of finding number 95. The appropriate documentation supporting our claim is attached with the corresponding reference number. Additionally, we are requesting that you consider our supporting records to eliminate this audit finding.

Finding #95 (Ref 96102)      After receiving the comments from the Auditor General's Office, the District was able to find the misfiled documentation for the student approved for a fifth year of ESOL services. The LEP committee minutes reflect two placement criteria: Rule 6A-6.0902(2)(a)4c., Florida Administrative Code, current teacher observation; and Rule 6A-6.0902(2)(a)4f., Florida Administrative Code, test results used to construct the AIP.

Page 2

We wish to extend our gratitude to the audit team for their courteous, thorough, and professional review. We appreciate their perspective and guidance and will incorporate their suggestions in our operations.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather Fiorentino". The signature is written in a cursive, flowing style with a large initial 'H'.

Heather Fiorentino  
Superintendent