

Okaloosa County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2004

FULL-TIME EQUIVALENT (FTE) STUDENTS

Independent Auditor's Report..... 1

Schedule A - Populations, Samples, and Audit Adjustments 4

Schedule B - Effect of Audit Adjustments on Weighted FTE 6

Schedule C - Audit Adjustments by School 7

Schedule D - Findings and Audit Adjustments 13

Schedule E – Recommendations and Regulatory Citations..... 44

Schedule F – Summary of Management’s Response 47

Notes to Schedules..... 48

STUDENT TRANSPORTATION

Independent Auditor's Report..... 52

Schedule A - Populations, Samples, and Audit Adjustments 54

Schedule B - Findings and Audit Adjustments..... 55

Schedule C – Recommendations and Regulatory Citations..... 60

Schedule D – Summary of Management’s Response 61

Notes to Schedules..... 62

MANAGEMENT'S RESPONSE..... 64



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT OKALOOSA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 18, 2004, that the Okaloosa County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2004. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job-training (OJT) programs.

Teachers

Thirty of the 156 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Rules regarding qualified instructional personnel and School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of in-service training points in ESOL strategies.¹

Students

We noted exceptions involving 16 of the 64 students in our ESOL student sample;² 47 of the 337 students in our Exceptional student sample for Basic with ESE Services;³ 78 of the 262 students in our Exceptional student sample for ESE Support Levels 4 and 5;⁴ and 12 of the 52 students in our Vocational OJT student sample.⁵ These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job-training (OJT) programs, the Okaloosa County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2004.

¹For teacher findings, see SCHEDULE D, finding nos. 7, 8, 12, 18, 20, 21, 25, 26, 27, 28, 39, 40, 41, 42, 52, 59, 62, and 68.

²For ESOL student findings, see SCHEDULE D, finding nos. 4, 29, 30, 31, 32, 43, and 48.

³For Basic with ESE Services findings, see SCHEDULE D, finding nos. 5, 6, 15, 23, 24, 33, 44, 49, 51, 53, 55, 57, 58, 60, and 67.

⁴For ESE Support Levels 4 and 5 findings, see SCHEDULE D, finding nos. 2, 3, 5, 9, 10, 11, 13-17, 19, 22, 34, 35, 36, 45, 46, 50, 54, 56, 60, 61, 63, 64, 65, 66, and 67.

⁵For Vocational student findings, see SCHEDULE D, finding nos. 6, 37, 38, 46, and 51.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Okaloosa County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

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

William O. Monroe, CPA
February 23, 2005

SCHEDULE A

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	54	100.00%	13,620	100.00%	23,262.9400	100.00%
Sample Size ⁴	20	37.04%	420	3.08%	364.8152	1.57%
Net Audit Adjustments ⁵	-	-	(1)	(0.24%)	59.7913	-
2. English for Speakers of Other Languages (ESOL)						
Population ³	11	100.00%	188	100.00%	130.7000	100.00%
Sample Size ⁴	9	81.82%	64	34.04%	43.9291	33.61%
Net Audit Adjustments ⁵	-	-	(16)	(25.00%)	(4.1628)	-
3. Exceptional - Basic with ESE Services						
Population ³	55	100.00%	3,503	100.00%	6,210.6500	100.00%
Sample Size ⁴	20	36.36%	337	9.62%	298.4452	4.81%
Net Audit Adjustments ⁵	-	-	(47)	(13.95%)	(22.2080)	-
4. Exceptional - ESE Support Levels 4 and 5						
Population ³	42	100.00%	414	100.00%	377.7700	100.00%
Sample Size ⁴	19	45.24%	262	63.29%	190.1960	50.35%
Net Audit Adjustments ⁵	-	-	(78)	(29.77%)	(35.3873)	-
5. Vocational 9-12						
Population ³	16	100.00%	178	100.00%	664.6000	100.00%
Sample Size ⁴	4	25.00%	52	29.21%	13.0902	1.97%
Net Audit Adjustments ⁵	-	-	(12)	(23.08%)	(1.3672)	-

<u>All Programs</u>						
Population ³	57	100.00%	17,903	100.00%	30,646.6600	100.00%
Sample Size ⁴	21	36.84%	1,135	6.34%	910.4757	2.97%
Net Audit Adjustments ⁵	-	-	(154)	(13.57%)	(3.3340)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2004

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
<u>Teacher Certification</u>					
Population	57	100.00%	368	100.00%	-
Sample Size ⁴	21	36.84%	156	42.39%	-
Net Audit Adjustments ⁵	-	-	30	(19.23%)	-
Basic	-	-	-	-	43.0773
ESOL	-	-	-	-	(15.3372)
Basic with ESE Services	-	-	-	-	(18.0233)
ESE Support Levels 4 and 5	-	-	-	-	(1.0486)
Vocational 9-12	-	-	-	-	<u>(8.6682)</u>
					<u>.0000</u>
<u>District-Wide (Finding No. 1)</u>					
Net Audit Adjustments ⁵				<u>District-Wide</u>	
Basic	-	-	-	.0834	.0834
ESOL	-	-	-	<u>(.0834)</u>	<u>(.0834)</u>
				<u>.0000</u>	<u>.0000</u>
Net Audit Adjustments					<u>(3.3340)</u>

¹ See NOTE A6.

² 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.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2004. The population shown for teachers is the total number of teachers at the schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2004

<u>No. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	9.7018	1.002	9.7212
102 Basic 4-8	22.9842	1.000	22.9842
103 Basic 9-12	70.2660	1.140	80.1032
111 Grades K-3 with ESE Services	.7982	1.002	.7998
112 Grades 4-8 with ESE Services	(9.7798)	1.000	(9.7798)
113 Grades 9-12 with ESE Services	(31.2497)	1.140	(35.6247)
130 ESOL	(19.5834)	1.298	(25.4193)
254 ESE Support Level 4	(21.5390)	3.948	(85.0360)
255 ESE Support Level 5	(14.8969)	5.591	(83.2886)
300 Vocational 9-12	<u>(10.0354)</u>	1.190	<u>(11.9421)</u>
Total	<u>(3.3340)</u>		<u>(137.4821)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

<u>No. Program</u>	<u>District Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0051</u>	<u>#0082</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	.9102	.9102
103 Basic 9-12	.0834	.....	.....	.0834
111 Grades K-3 with ESE Services	.....	1.0000	.....	1.0000
112 Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.0834)	.....	(.9102)	(.9936)
254 ESE Support Level 4	.....	(1.0000)	.....	(1.0000)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Vocational 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0211</u>	<u>#0241</u>	<u>#0251</u>	<u>#0261</u>	
101	.0000	.....	.....	2.0000	(.5000)	1.5000
102	.9102	.0834	.....	1.5000	.....	2.4936
103	.0834	7.1716	.....	.....	.....	7.2550
111	1.0000	.....	.....	.0000	.0000	1.0000
112	.5000	(.0834)	.....	.....	.5000	.9166
113	.0000	(.4176)	.....	.....	.....	(.4176)
130	(.9936)	.....	.....	(3.5000)	.....	(4.4936)
254	(1.0000)	(2.2498)	.5000	.0000	1.5000	(1.2498)
255	(.5000)	.....	(.5501)	.....	(2.5000)	(3.5501)
300	<u>.0000</u>	<u>(5.2374)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(5.2374)</u>
Total	<u>.0000</u>	<u>(.7332)</u>	<u>(.0501)</u>	<u>.0000</u>	<u>(1.0000)</u>	<u>(1.7833)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0281</u>	<u>#0441</u>	<u>#0541</u>	<u>#0551</u>	
101	1.5000	.2400	5.0000	.....	2.9618	9.7018
102	2.4936	.2900	.....	.....	2.1497	4.9333
103	7.2550	.....	.....	.....	.....	7.2550
111	1.0000	(.2400)	1.0000	.5000	(1.9618)	.2982
112	.9166	(.4000)	.....	.5000	(1.6497)	(.6331)
113	(.4176)	.....	.....	.....	.....	(.4176)
130	(4.4936)	.....	(5.0000)	.....	(2.0000)	(11.4936)
254	(1.2498)	.....	(1.0000)	(1.0000)	.5000	(2.7498)
255	(3.5501)	.....	.....	.....	.....	(3.5501)
300	<u>(5.2374)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(5.2374)</u>
Total	<u>(1.7833)</u>	<u>(.1100)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8933)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0581</u>	<u>#0601</u>	<u>#0641</u>	<u>#0651</u>	
101	9.7018	.....	.....	.....	.....	9.7018
102	4.9333	.....	.....	.....	.0368	4.9701
103	7.2550	11.0680	4.8434	2.3373	.....	25.5037
111	.2982	.....	.....	.....	.....	.2982
112	(.6331)	.....	.....	.....	.....	(.6331)
113	(.4176)	(2.3352)	(3.4498)	(2.1668)	.....	(8.3694)
130	(11.4936)	(7.4226)	(.3336)	(.3336)	.....	(19.5834)
254	(2.7498)	(1.0000)	(.5000)	.....	(.0368)	(4.2866)
255	(3.5501)	(.1434)	(.5600)	(.1434)	.....	(4.3969)
300	<u>(5.2374)</u>	<u>(.6661)</u>	<u>(.4784)</u>	<u>(.2395)</u>	<u>.....</u>	<u>(6.6214)</u>
Total	<u>(1.8933)</u>	<u>(.4993)</u>	<u>(.4784)</u>	<u>(.5460)</u>	<u>.0000</u>	<u>(3.4170)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0751</u>	<u>#0761</u>	<u>#9810</u>	<u>#9812</u>	
101	9.7018	.....	.....	.....	.....	9.7018
102	4.9701	.5000	5.5000	3.5807	2.5718	17.1226
103	25.5037	.....	.....	12.8362	15.6825	54.0224
111	.2982	.5000	.....	.....	.....	.7982
112	(.6331)	(.5000)	(2.5000)	(3.5807)	(.7768)	(7.9906)
113	(8.3694)	.....	.....	(12.8362)	(8.7849)	(29.9905)
130	(19.5834)	.....	.....	.....	.....	(19.5834)
254	(4.2866)	1.0000	(3.0000)	.....	(5.2786)	(11.5652)
255	(4.3969)	(1.5000)	.....	.....	.....	(5.8969)
300	<u>(6.6214)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.4140)</u>	<u>(10.0354)</u>
Total	<u>(3.4170)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.4170)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2004

Program No.	Brought Forward	<u>Audit Adjustments</u>¹		<u>Total</u>
		<u>#9816</u>	<u>#9817</u>	
101 Basic K-3	9.7018	.....	.....	9.7018
102 Basic 4-8	17.1226	1.5830	4.2786	22.9842
103 Basic 9-12	54.0224	6.5000	9.7436	70.2660
111 Grades K-3 with ESE Services	.7982	.....	.....	.7982
112 Grades 4-8 with ESE Services	(7.9906)	.....	(1.7892)	(9.7798)
113 Grades 9-12 with ESE Services	(29.9905)	.....	(1.2592)	(31.2497)
130 ESOL	(19.5834)	.....	.....	(19.5834)
254 ESE Support Level 4	(11.5652)	1.0000	(10.9738)	(21.5390)
255 ESE Support Level 5	(5.8969)	(9.0000)	.....	(14.8969)
300 Vocational 9-12	<u>(10.0354)</u>	.....	.....	<u>(10.0354)</u>
Total	<u>(3.4170)</u>	<u>.0830</u>	<u>.0000</u>	<u>(3.3340)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

Overview

The management of the Okaloosa County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for the instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job-training (OJT) programs, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2004. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 44.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Ineligible ESOL Courses

1. [Ref. 101] Our examination procedures included an automated test that compared the course numbers reported in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that one student who was enrolled in an English Honors class in the February survey was reported incorrectly in ESOL. We made the following audit adjustments:

103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Bob Sikes Elementary School (#0051)</u>	
2. [Ref. 5101] <u>One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Clifford Meigs Middle School (#0082)</u>	
3. [Ref. 8201] <u>The file for one Exceptional student in the February survey did not contain a valid Matrix of Services form. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	<u>.0000</u>
4. [Ref. 8202] <u>The Limited English Proficient (LEP) Student Plan for one student in the October and February surveys was not reviewed and updated for the 2003-04 school year; consequently, the student's reporting in ESOL was not adequately supported. We made the following audit adjustments:</u>	
102 Basic 4-8	.9102
130 ESOL	<u>(.9102)</u>
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Niceville Senior High School (#0211)

5. [Ref. 21101] We noted the following exceptions involving seven Exceptional students in the October and February surveys (three in our Basic with ESE Services sample and four in our Exceptional sample):

- a. The file for one student did not contain a valid *Individual Educational Plan (IEP)* covering the October and February surveys. We also noted that the student was not in attendance during the February survey period and should not have been reported with that survey's results.
- b. The file for one student did not contain a valid *Educational Plan (EP)* covering the February survey.
- c. The file for one student in the February survey indicated that the student had been dismissed from Exceptional education prior to that survey.
- d. Three students in the October and February surveys were not reported in accordance with their *Matrix of Services* forms.
- e. The IEP Interim Review dated 9/19/03 for one student in the October survey indicated that the student had a change in Exceptional program placement and service and thus needed a new *Matrix of Services* form; however, a new *Matrix* form was not completed.

We made the following audit adjustments:

102 Basic 4-8	.0834	
103 Basic 9-12	1.0000	
112 Grades 4-8 with ESE Services	(.0834)	
113 Grades 9-12 with ESE Services	.7498	
254 ESE Support Level 4	<u>(2.2498)</u>	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Niceville Senior High School (#0211) (Continued)

6. [Ref. 21102] We noted the following exceptions for five students in on-the-job-training (OJT) programs during the October and February surveys (one was in our Exceptional sample and four were in our Vocational sample):

- a. The timecards for two students were missing and could not be located. One of the students was reported in Exceptional education for 12.5 hrs or .2500 FTE and the other was reported in Vocational education for 12.32 hours or .1664 FTE.
- b. The FTE in the course schedules for two Vocational students (one in the October survey and one in the October and February surveys) was understated, being reported as .4168 rather than the maximum allowable .5000 FTE, which was supported by the students' timecards and course schedules. We added the students' unreported FTE to program no. 300 (Vocational 9-12).
- c. The timecard for one student supported less time worked than was reported. The student was reported for 8.32 hours or .1664 FTE; however, the timecard supported only 5 hours worked or .1000 FTE.

We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.2500)	
300 Vocational 9-12	<u>.0168</u>	(.2332)

7. [Ref. 21171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Biology, but taught courses that required certification in Networking. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Niceville Senior High School (#0211)</u> (Continued)	
103 Basic 9-12	2.1684
113 Grades 9-12 with ESE Services	(.2502)
300 Vocational 9-12	<u>(1.9182)</u>
	.0000

8. [Ref. 21172] One teacher taught Business Education out-of-field during the school terms covered by the October and February surveys, but had not earned the required number of college credits related to a previous year's out-of-field appointment in History. Consequently, the teacher was not eligible to be assigned out-of-field for the 2003-04 school year. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	4.0032	
113 Grades 9-12 with ESE Services	(.6672)	
300 Vocational 9-12	<u>(3.3360)</u>	<u>.0000</u>
		<u>(.7332)</u>

Silver Sands School for Exceptional Children (#0241)

9. [Ref. 24101] The course schedules for two Exceptional students (one in the October survey and one in the February survey) were incorrectly reported. One student was reported for 1,200 Class Minutes, Weekly (CMW) or .4000 FTE; however, the student had actually received only 900 CMW or .3000 FTE. The other student was incorrectly reported for less than .5000 FTE (.4501 FTE). We made the following audit adjustment:

255 ESE Support Level 5	<u>(.0501)</u>	(.0501)
-------------------------	----------------	---------

10. [Ref. 24102] Two Exceptional students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
Silver Sands School for Exceptional Children (#0241) (Continued)	
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(.5000)
	.0000
	(.0501)

Southside Elementary School (#0251)

11. [Ref. 25101] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 111 (Grades K-3 with ESE Services) in the October survey and program no. 254 (ESE Support Level 4) in the February survey; however, the Matrix form indicated that the student should have been reported in program no. 254 in the October survey and program no. 111 in the February survey. We made the following audit adjustments:

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

12. [Ref. 25171/72/73/74] We noted the following exceptions involving four teachers who taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys:

- a. One teacher was not approved by the School Board to teach LEP students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status until November 2003, after the October survey.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Southside Elementary School (#0251) (Continued)

- b. One teacher was not approved by the School Board to teach LEP students out-of-field until January 26, 2004, after the October survey. We also noted that the parents of the students taught by this teacher were not provided notification of the teacher's out-of-field status.
- c. The parents of the LEP students taught by two teachers were not notified of the teachers' out-of-field status until November 2003, after the October survey.

We made the following audit adjustments:

<u>Ref. 25171</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 25172</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 25173</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 25174</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Valparaiso Elementary School (#0261)

13. [Ref. 26101] Two students in the February survey (one Basic and one Exceptional) were not eligible to be reported with the survey's results. One student had withdrawn from school prior to that survey. The other student was not in attendance during the 11-day survey period. This later student was assigned to the Hospital and Homebound program on February 4, 2004, but did not receive homebound instruction, according to the homebound instructor's contact log, until February 10, 2004, after the February survey had ended. We made the following audit adjustments:

101 Basic K-3	(.5000)	
255 ESE Support Level 5	(.5000)	(1.0000)

14. [Ref. 26102] The point totals on the Matrix of Services forms for two Exceptional students in the October and February surveys were incorrectly computed. A Special Consideration's point was incorrectly added to each student's score for which neither student was eligible. The Special Consideration point requires that the students be rated Level 5 in four of the five domains; however, both students were rated Level 5 in only three of the five domains. We made the following audit adjustments:

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

15. [Ref. 26103] Six Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Valparaiso Elementary School (#0261) (Continued)

16. [Ref. 26104] The last page of the Matrix of Services form for one Exceptional student in program no. 255 (ESE Support Level 5) in the October and February surveys was not in the student's file; consequently, we could only verify that the student was eligible for program no. 254 (ESE Support Level 4). We made the following audit adjustments:

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

Wright Elementary School (#0281)

17. [Ref. 28101] The course schedule for one student in the October survey, who was enrolled in both a Hospital and Homebound Exceptional education program and a school-based Basic education program, was reported incorrectly. The student was reported for 930 Class Minutes, Weekly (CMW) or .3100 FTE of school-based instruction, but received only 600 CMW or .2000 FTE of such instruction. We made the following audit adjustment:

102 Basic 4-8	(.1100)	(.1100)
---------------	---------	---------

18. [Ref. 28171] One teacher was appropriately approved by the School Board in a prior year to teach Gifted students out-of-field; however, the teacher did not subsequently earn the required number of college credits in the area of that out-of-field assignment. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Wright Elementary School (#0281)</u> (Continued)	
101 Basic K-3	.2400
102 Basic 4-8	.4000
111 Grades K-3 with ESE Services	(.2400)
112 Grades 4-8 with ESE Services	(.4000)
	<u>.0000</u>
	<u>(.1100)</u>

Oak Hill Elementary School (#0441)

19. [Ref. 44101] Two Exceptional pre-kindergarten students in the October survey were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

20. [Ref. 44171] One teacher taught Primary Language Arts to a class that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until January 26, 2004, after the October survey. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status until January 23, 2004, also after the October survey. Consequently, the teacher was not in compliance with applicable statutory requirements for the October survey. We made the following audit adjustments:

101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Oak Hill Elementary School (#0441) (Continued)

21. [Ref. 44172/73/74] Three teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys and were appropriately approved by the School Board to teach such students out-of-field; however, the parents of the students taught by these teachers were not notified of the teachers' out-of-field status until January 23, 2004, after the October survey. Consequently, the notifications were not effective for the October survey. We made the following audit adjustments:

<u>Ref. 44172</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 44173</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 44174</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Elliott Point Elementary School (#0541)

22. [Ref. 54101] We noted the following exceptions involving two Exceptional students in the October survey: the file for one Exceptional student did not contain a valid Matrix of Services form and the other Exceptional student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Ocean City Elementary School (#0551)

23. [Ref. 55101] One Exceptional student in the February survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

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

24. [Ref. 55102] The file for one Exceptional student in the February survey did not contain an Individual Educational Plan (IEP) that was valid for that survey. We made the following audit adjustments:

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

25. [Ref. 55171] One teacher was appropriately approved by the School Board to teach in the English for Speakers of Other Languages (ESOL) program out-of-field during the school terms covered by the October and February surveys; however, the parents of the student taught by this teacher were not notified of the teacher's out-of-field status until February 2004, after the October survey. Consequently, that notification was not effective for the October survey. We made the following audit adjustments:

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

26. [Ref. 55172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the February survey. The teacher held certification in Elementary Education, but taught a course that required certification for Exceptional education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
------------------------	--

Ocean City Elementary School (#0551) (Continued)

101 Basic K-3	.9618	
102 Basic 4-8	1.6497	
111 Grades K-3 with ESE Services	(.9618)	
112 Grades 4-8 with ESE Services	<u>(1.6497)</u>	.0000

27. [Ref. 55174/76] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 55174</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
 <u>Ref. 55176</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>

28. [Ref. 55175] One teacher taught Primary Language Arts to a class that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach such students and was not approved by the School Board to teach such students out-of-field until January 26, 2004, after the October survey. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status until January 23, 2004, after the October survey. Consequently, the teacher was not in compliance with applicable statutory requirements for the October survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Ocean City Elementary School (#0551)</u> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
<u>Choctawhatchee Senior High School (#0581)</u>		
29. [Ref. 58101] <u>Three students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys had been dismissed from ESOL in a prior school year; consequently, the students should not have been reported in ESOL. We made the following audit adjustments:</u>		
103 Basic 9-12	1.8348	
130 ESOL	(1.8348)	.0000
30. [Ref. 58102] <u>The course schedules for four Limited English Proficient (LEP) students in the October survey were not reported in their entirety. The course number reported for the students' sixth period (course no. 1002330) was not a valid course number and therefore the FTE for this course was not funded by DOE. We determined that the reported course number should have been course no. 1002380 (Development Language Arts through ESOL), which is a valid course number and fundable. We made the following audit adjustment:</u>		
130 ESOL	.3336	.3336
31. [Ref. 58103] <u>The files for two Limited English Proficient (LEP) students who were reported in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>		
103 Basic 9-12	1.0008	
130 ESOL	(1.0008)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Choctawhatchee Senior High School (#0581) (Continued)

32. [Ref. 58104] The reported course schedule for one Exceptional student in the October survey incorrectly listed the student’s instructional time under both the English for Speakers of Other Languages (ESOL) program and Exceptional education. The course schedules for Exceptional students should be reported entirely in the Exceptional program. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.0834	
130 ESOL	<u>(.0834)</u>	.0000

33. [Ref. 58105] The files for two Exceptional students in the February survey did not contain Educational Plans (EPs) that were valid for that survey. We made the following audit adjustments:

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

34. [Ref. 58106] The homebound instructor’s log documenting the instructional time provided to one student in the Hospital and Homebound program in the October survey was missing and could not be located. We also noted that the physician's statement on behalf of this student was not valid for the February survey. We made the following audit adjustments:

103 Basic 9-12	.0600	
255 ESE Support Level 5	<u>(.1200)</u>	(.0600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Choctawhatchee Senior High School (#0581) (Continued)

35. [Ref. 58107] The instructional time for one Exceptional student in the Hospital and Homebound program during the October survey was over-reported. The student was reported for 250 Class Minutes, Weekly (CMW) or .0834; however, the predetermined scheduled time for the student was only 180 CMW or .0600 FTE. We made the following audit adjustment:

255 ESE Support Level 5	(.0234)	(.0234)
-------------------------	---------	---------

36. [Ref. 58108] The file for one Exceptional student in the October and February surveys did not contain a valid Matrix of Services Form. We made the following audit adjustments:

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

37. [Ref. 58109] The timecards for one Vocational student in on-the-job training (OJT) in the October and February surveys indicated that the student did not work during those surveys. We also noted that the timecard for one other OJT student, who was reported in the February survey, indicated that the student was working at the same time that he was reported as attending classes at school. Since the student was documented as attending school, the FTE associated with the off-campus activity was disallowed. We made the following audit adjustment:

300 Vocational 9-12	(.3327)	(.3327)
---------------------	---------	---------

38. [Ref. 58110] The attendance card and the timecard for one Vocational student in the February survey (reported for .4168 FTE only) were missing and could not be located. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Okaloosa County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2004

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
------------------------	--

Choctawhatchee Senior High School (#0581) (Continued)

103 Basic 9-12	(.0834)	
300 Vocational 9-12	(.3334)	(.4168)

39. [Ref. 58171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Sociology, but taught a course that required certification in Social Studies. We made the following audit adjustments:

103 Basic 9-12	.3336	
113 Grades 9-12 with ESE Services	(.3336)	.0000

40. [Ref. 58172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Middle Grade General Science, but taught courses that required certification in Secondary General Science. The teacher also taught Science to a class that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had not earned any of the required 60 in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	4.0032	
113 Grades 9-12 with ESE Services	(2.0850)	
130 ESOL	(1.9182)	.0000

41. [Ref. 58173/75/77] Three Basic subject area teachers had Limited English Proficient (LEP) students enrolled in the teachers' assigned classes during the school terms covered by the October and February surveys; however, the teachers had not earned any of the required 60 in-service training points in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

