AUDITOR GENERAL

WILLIAM O. MONROE, CPA

PINELLAS COUNTY DISTRICT SCHOOL BOARD

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2005

The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Lee R. Benjamin to 11-15-04; Janet R. Clark from 11-16-04; Linda S. Lerner; Carol J. Cook, Vice Chair; Mary Tyrus Brown; Nancy Bostock, Chair from 11-16-04; E. Jane Gallucci, Chair to 11-15-04; Mary L. Russell; Dr. J. Howard Hinesley, Superintendent to 10-31-04; and Dr. Clayton M. Wilcox, Superintendent from 11-01-04.

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

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

Pinellas County District School Board

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**The attachments submitted with management's response have not been reproduced in this report. They are available at the offices of the District.*

Pinellas County District School Board

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2005

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

CMW – Class Minutes, Weekly

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act

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
PINELLAS COUNTY DISTRICT SCHOOL BOARD
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 10, 2005, that the Pinellas County District School Board complied with the State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following instances of material noncompliance:

Teachers

One hundred and nine of the 457 teachers in our sample did not meet applicable State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies.[1]

Students

We noted exceptions involving 124 of the 479 students in our ESOL student sample;[2] 79 of the 601 students in our Exceptional student sample for Basic with ESE Services;[3] 261 of the 722 students in our Exceptional student sample for ESE Support Levels 4 and 5;[4] and 180 of the 181 students in our Vocational on-the-job training (OJT) 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 Pinellas 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 the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005.

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[1]*For teachers, see SCHEDULE D, finding Nos. 2, 3, 12, 16, 32, 33, 34, 40, 62, 63, 64, 65, 68, 78, 79, 80, 85, 89, 90, 91, 92, 98, 99, 113, 114, 115, 123, 124, 125, 134, 143, 153, 154, 155, 156, 159, 167, 168, 179, 187, 188, 195, 196, 211, 212, 218, 219, 225, 226, 233, 234, 235, 246, 254, and 264.*

[2]*For ESOL, see SCHEDULE D, finding Nos. 4, 5, 6, 7, 15, 28, 29, 30, 31, 35, 39, 59, 60, 61, 66, 67, 69, 70, 86, 88, 93, 94, 100, 101, 102, 103, 117, 118, 119, 126, 127, 128, 133, 140, 141, 146, 158, 181, 182, 183, 189, 190, 191, 192, 193, 197, 198, 199, 202, 210, 213, 217, 220, 221, 222, 227, 230, 244, 245, 247, 248, 253, 256, and 257.*

[3]*For Basic with ESE Services, see SCHEDULE D, finding Nos. 14, 18, 25, 45, 57, 58, 71, 75, 96, 104, 105, 106, 107, 108, 120, 129, 130, 137, 147, 148, 164, 177, 184, 185, 194, 200, 201, 214, 224, 236, 237, 248, 249, 261, 265, 266, 267, 268, 274, 275, and 280.*

[4]*For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 8, 9, 10, 11, 13, 17, 18, 19, 20, 21, 22, 23, 26, 36, 37, 41, 42, 43, 44, 45, 46, 47, 50, 51, 52, 53, 54, 55, 56, 72, 73, 74, 81, 82, 83, 84, 87, 95, 97, 105, 106, 109, 110, 111, 112, 121, 131, 132, 135, 139, 142, 144, 149, 150, 157, 160, 161, 162, 163, 165, 166, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 184, 186, 204, 205, 206, 207, 208, 215, 216, 223, 231, 238, 239, 240, 241, 242, 243, 250, 251, 252, 258, 259, 260, 269, 270, 271, 272, 273, 276, 277, 278, and 279.*

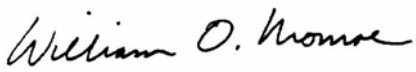
[5]*For Vocational OJT, see SCHEDULE D, finding Nos. 24, 36, 38, 48, 49, 76, 77, 104, 120, 122, 136, 145, 151, 203, 227, 228, 229, 232, 255, and 262.*

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

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

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

Respectfully submitted,



William O. Monroe, CPA
May 5, 2006

SCHEDULE A

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

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	156	100.00%	31,664	100.00%	81,451.8218	100.00%
Sample Size[4]	32	20.51%	730	2.31%	585.6478	0.72%
Net Audit Adjustments[5]	-	-	(30)	(4.11%)	96.0131	-
2. ESOL						
Population[3]	107	100.00%	1,998	100.00%	2,677.2621	100.00%
Sample Size[4]	28	26.17%	479	24.12%	358.7471	13.40%
Net Audit Adjustments[5]	-	-	(124)	(25.89%)	(62.7887)	-
3. Exceptional - Basic with ESE Services						
Population[3]	162	100.00%	7,181	100.00%	23,290.4442	100.00%
Sample Size[4]	35	21.60%	601	8.37%	505.8478	2.17%
Net Audit Adjustments[5]	-	-	(79)	(13.14%)	78.1468	-
4. Exceptional - ESE Support Levels 4 and 5						
Population[3]	101	100.00%	1,501	100.00%	1,462.9992	100.00%
Sample Size[4]	32	31.68%	722	48.10%	561.1810	38.36%
Net Audit Adjustments[5]	-	-	(261)	(36.15%)	(109.1405)	-
5. Vocational 9-12 - On-the-Job Training (OJT)						
Population[3]	15	100.00%	705	100.00%	226.5290	100.00%
Sample Size[4]	11	40.74%	181	25.67%	38.9256	17.18%
Net Audit Adjustments[5]	-	-	(180)	(99.45%)	(20.6080)	-
6. Vocational 9-12 (Excluding OJT)						
Population[3]	27	100.00%	-	0.00%	3,175.9277	100.00%
Sample Size[4]	0	0.00%	0	0.00%	0.0000	0.00%
Net Audit Adjustments[5]	-	-	0	0.00%	0.0000	-
All Programs						
Population[3]	166	100.00%	43,049	100.00%	112,284.9840	100.00%
Sample Size[4]	36	21.69%	2,713	6.31%	2,050.3493	1.83%
Net Audit Adjustments[5]	-	-	(674)	(24.84%)	(18.3773)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]
Teacher Certification					
Population	166	100.00%	1,601	100.00%	-
Sample Size[4]	35	21.08%	457	28.54%	-
Net Audit Adjustments[5]	-	-	(109)	(23.85%)	-
Basic	-	-	-	-	164.8923
ESOL	-	-	-	-	(67.5383)
Basic with ESE Services	-	-	-	-	(45.4219)
ESE Support Levels 4 and 5	-	-	-	-	(1.4632)
Vocational 9-12	-	-	-	-	(50.4689)
					.0000
District-Wide and Non-Sampled Students					
Net Audit Adjustments[5]			District-Wide	Non-Sampled	
Basic	-	-	39.8586	1.2303	41.0889
ESOL	-	-	(40.7903)	.0000	(40.7903)
Basic with ESE Services	-	-	.0000	(1.9259)	(1.9259)
ESE Support Levels 4 and 5	-	-	.0000	(.2954)	(.2954)
Vocational 9-12	-	-	.9317	.0000	.9317
			.0000	(.9910)	(.9910)
Net Audit Adjustments					(19.3683)

[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, 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 OJT sample was limited to only those students who participated in* OJT. *The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to LEP students. (See NOTE A5.)*

[4] *See NOTE B.*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	59.5295	1.012	60.2439
102	Basic 4-8	89.7280	1.000	89.7280
103	Basic 9-12	152.7368	1.132	172.8981
111	Grades K-3 with ESE Services	10.7054	1.012	10.8339
112	Grades 4-8 with ESE Services	(2.2713)	1.000	(2.2713)
113	Grades 9-12 with ESE Services	22.3649	1.132	25.3171
130	ESOL	(171.1173)	1.302	(222.7947)
254	ESE Support Level 4	(95.7476)	3.948	(378.0115)
255	ESE Support Level 5	(15.1515)	5.591	(84.7120)
300	Vocational 9-12	(70.1452)	1.187	(83.2624)
Total		(19.3683)		(412.0309)

[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

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

		Audit Adjustments[1]		
No. Program	**District-Wide**	**#0321**	**#0391**	**Balance Forward**
101 Basic K-3	6.1377	5.9716	3.6707	15.7800
102 Basic 4-8	19.3405	.8757	1.0297	21.2459
103 Basic 9-12	14.3804	.....	.....	14.3804
111 Grades K-3 with ESE Services	.....	(.0594)	3.5000	3.4406
112 Grades 4-8 with ESE Services	.....	.....	.1500	.1500
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(40.7903)	(6.7879)	(4.8504)	(52.4286)
254 ESE Support Level 4	.....	.....	(3.0000)	(3.0000)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Vocational 9-12	.9317	.....	.....	.9317
Total	.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #0641	#0681	#0711	#0751	Balance Forward
101	15.7800	2.6638	.....	.....	.....	18.4438
102	21.2459	.8668	.....	.....	.....	22.1127
103	14.3804	.....	.....	9.2200	2.8441	26.4445
111	3.4406	.4500	.5033	.....	.....	4.3939
112	.1500	.....	2.0000	.....	.....	2.1500
113	.0000	.....	2.0000	.5850	1.0000	3.5850
130	(52.4286)	(3.4606)	.....	(4.8050)	(1.7085)	(62.4027)
254	(3.0000)	(.5000)	(4.5617)	(1.0000)	(2.0000)	(11.0617)
255	(.5000)	.....	.3170	(.5000)	.....	(.6830)
300	.9317	.....	.....	(5.4500)	(1.6356)	(6.1539)
Total	.0000	.0200	.2586	(1.9500)	(1.5000)	(3.1714)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #0981	#1031	#1421	#1531	Balance Forward
101	18.4438	.....	.....	2.5044	.....	20.9482
102	22.1127	.....	.....	2.0029	.....	24.1156
103	26.4445	1.5000	24.0080	.....	24.8839	76.8364
111	4.3939	.5000	.....	.....	.....	4.8939
112	2.1500	4.5000	.....	.....	.....	6.6500
113	3.5850	2.7502	(10.8451)	.....	1.9414	(2.5685)
130	(62.4027)	.....	(4.6807)	(4.5073)	(2.3680)	(73.9587)
254	(11.0617)	(10.5000)	(6.0000)	.....	(2.0000)	(29.5617)
255	(.6830)	.....	(1.0000)	.....	(2.5000)	(4.1830)
300	(6.1539)	.....	(2.1152)	.....	(21.4400)	(29.7091)
Total	(3.1714)	(1.2498)	(.6330)	.0000	(1.4827)	(6.5369)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #1801	#1831	#1911	#2021	Balance Forward
101	20.9482	.....	.....	1.3164	2.4439	24.7085
102	24.1156	(.4785)	6.9472	1.6186	1.3340	33.5369
103	76.8364	.3049	.....	.....	.....	77.1413
111	4.8939	.0000	.....	.....	.4832	5.3771
112	6.6500	.....	(3.9348)	(.1484)	.0000	2.5668
113	(2.5685)	.0749	.....	.....	.....	(2.4936)
130	(73.9587)	.....	(2.0124)	(2.7866)	(4.7611)	(83.5188)
254	(29.5617)	(1.7368)	(1.0000)	.....	.5000	(31.7985)
255	(4.1830)	.....	.....	.....	.....	(4.1830)
300	(29.7091)	.....	.....	.....	.....	(29.7091)
Total	(6.5369)	(1.8355)	.0000	.0000	.0000	(8.3724)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #2031	#2081	#2321	#2581	Balance Forward
101	24.7085	.....	.....	.....	.....	24.7085
102	33.5369	.....	.....	13.8951	.....	47.4320
103	77.1413	12.4644	4.0951	.....	.....	93.7008
111	5.3771	.....	.....	.....	.....	5.3771
112	2.5668	.....	.....	(.5000)	.....	2.0668
113	(2.4936)	2.3336	(.7166)	.....	.....	(.8766)
130	(83.5188)	(3.4189)	(2.2753)	(11.8951)	.....	(101.1081)
254	(31.7985)	(6.3761)	(.2834)	(1.5000)	.5000	(39.4580)
255	(4.1830)	.....	.....	.....	(.5000)	(4.6830)
300	(29.7091)	(5.0946)	(2.7692)	.....	.....	(37.5729)
Total	(8.3724)	(.0916)	(1.9494)	.0000	.0000	(10.4134)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #2641	#3031	#3041	#3181	Balance Forward
101	24.7085	.....	.....	.....	.....	24.7085
102	47.4320	.....	.....	6.2348	.....	53.6668
103	93.7008	4.1812	7.2105	.....	.....	105.0925
111	5.3771	.....	.....	.....	3.5000	8.8771
112	2.0668	.....	.....	(3.8204)	.....	(1.7536)
113	(.8766)	(.5000)	(.9336)	.....	.....	(2.3102)
130	(101.1081)	(1.5986)	(3.1585)	(1.4144)	.....	(107.2796)
254	(39.4580)	.0000	(1.4417)	(1.0000)	(4.0000)	(45.8997)
255	(4.6830)	.....	.....	.....	(.5000)	(5.1830)
300	(37.5729)	(2.5077)	(3.0263)	.....	.....	(43.1069)
Total	(10.4134)	(.4251)	(1.3496)	.0000	(1.0000)	(13.1881)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #3191	#3231	#3391	#3411	Balance Forward
101	24.7085	.....	.....	6.5001	.....	31.2086
102	53.6668	14.9200	.....	1.8850	10.4578	80.9296
103	105.0925	.....	3.2500	.....	.....	108.3425
111	8.8771	.....	(.5000)	(.1600)	.....	8.2171
112	(1.7536)	(11.2400)	3.5000	.1900	(1.1532)	(10.4568)
113	(2.3102)	.....	3.7750	.....	.....	1.4648
130	(107.2796)	(.1800)	.....	(7.7451)	(10.0680)	(125.2727)
254	(45.8997)	(2.5000)	(14.0900)	2.2450	.....	(60.2447)
255	(5.1830)	(1.0000)	.4500	.....	.....	(5.7330)
300	(43.1069)	.....	.....	.....	.....	(43.1069)
Total	(13.1881)	.0000	(3.6150)	2.9150	(.7634)	(14.6515)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #3421	#3561	#3871	#4121	Balance Forward
101	31.2086	.....	5.0458	7.4263	7.2661	50.9468
102	80.9296	.....	2.3520	.2814	3.5790	87.1420
103	108.3425	9.9900	.....	.....	.....	118.3325
111	8.2171	.....	(.0167)	(1.5000)	.....	6.7004
112	(10.4568)	.....	.....	1.0000	1.0000	(8.4568)
113	1.4648	11.0620	.....	.....	.....	12.5268
130	(125.2727)	(3.7400)	(7.8811)	(7.2077)	(11.3451)	(155.4466)
254	(60.2447)	(13.0000)	.....	.5000	(.5000)	(73.2447)
255	(5.7330)	(4.3500)	.....	(.5000)	.....	(10.5830)
300	(43.1069)	(1.3500)	.....	.....	.....	(44.4569)
Total	(14.6515)	(1.3880)	(.5000)	.0000	.0000	(16.5395)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments[1] #4521	#4591	#4701	#6181	Balance Forward
101	50.9468	.....	3.1627	5.4200	.....	59.5295
102	87.1420	.....	.1868	1.6764	.....	89.0052
103	118.3325	29.5397	.....	.....	4.1154	151.9876
111	6.7004	.....	2.0050	2.0000	.....	10.7054
112	(8.4568)	.....	2.5000	.....	.....	(5.9568)
113	12.5268	(1.3151)	.....	.....	3.4663	14.6780
130	(155.4466)	(2.4355)	(4.6045)	(6.1164)	(2.5143)	(171.1173)
254	(73.2447)	(1.0000)	(4.7500)	(1.5148)	(5.0000)	(85.5095)
255	(10.5830)	(1.0000)	(3.0000)	(.9852)	1.0000	(14.5682)
300	(44.4569)	(25.2641)	.....	.....	(.4242)	(70.1452)
Total	(16.5395)	(1.4750)	(4.5000)	.4800	.6432	(21.3913)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

No.	Program	Brought Forward	Audit Adjustments[1] #7081	#8031	Total
101	Basic K-3	59.5295	.....	.....	59.5295
102	Basic 4-8	89.0052	.....	.7228	89.7280
103	Basic 9-12	151.9876	.....	.7492	152.7368
111	Grades K-3 with ESE Services	10.7054	.....	.....	10.7054
112	Grades 4-8 with ESE Services	(5.9568)	(.7368)	4.4223	(2.2713)
113	Grades 9-12 with ESE Services	14.6780	(.4405)	8.1274	22.3649
130	ESOL	(171.1173)	.....	.....	(171.1173)
254	ESE Support Level 4	(85.5095)	.....	(10.2381)	(95.7476)
255	ESE Support Level 5	(14.5682)	(.5833)	.....	(15.1515)
300	Vocational 9-12	(70.1452)	.....	.....	(70.1452)
Total		(21.3913)	(1.7606)	3.7836	(19.3683)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job training (OJT) programs, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 101.

Findings	**Net Audit Adjustment (Unweighted FTE)**
Our examination included the July and October 2004 surveys and the February and June 2005 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2004 survey or the February 2005 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
Ineligible Courses Reported in ESOL (District-Wide)	
1. [Ref. 148/149] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses designated for the program by the Department of Education. The results of this test disclosed that 61 Basic subject area courses, 6 Vocational subject area courses, and 2 ESE courses, involving 53 schools, were reported incorrectly in ESOL. Pursuant to Section 1003.56, Florida Statutes, ESOL reporting is only permitted for courses in the Basic subject areas of Reading, Mathematics, Science, Social Studies, or Computer Literacy. We also noted that certain high school and middle school reading courses at 19 schools were reported incorrectly in ESOL. These courses were not a required component of the District's Language Arts program, as defined by the District's *LEP Student Plan*, and therefore, should have been reported in Basic education. We made the following audit adjustments:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Ineligible Courses Reported in ESOL (District-Wide) (Continued)		
Ref. 148		
102 Basic 4-8	13.0093	
103 Basic 9-12	1.0369	
130 ESOL	(14.0462)	.0000
Ref. 149		
101 Basic K-3	6.1377	
102 Basic 4-8	6.3312	
103 Basic 9-12	13.3435	
130 ESOL	(26.7441)	
300 Vocational 9-12	.9317	.0000
		.0000

Belcher Elementary School (#0321)

2. [Ref. 32171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Reading with the ESOL Endorsement, but taught a course that required certification in Elementary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	4.4594	
111 Grades K-3 with ESE Services	(.0594)	
130 ESOL	(4.4000)	.0000

3. [Ref. 32172/73] Two teachers taught Primary Language Arts to classes that included LEP students; 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 32172		
102 Basic 4-8	.8757	
130 ESOL	(.8757)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Belcher Elementary School (#0321) (Continued)		
Ref. 32173		
101 Basic K-3	1.5122	
130 ESOL	(1.5122)	.0000
		.0000
Blanton Elementary School (#0391)		
4. [Ref. 39101] A portion of the course schedule for one ESE student was reported incorrectly in program No. 130 (ESOL). An ESE student's entire course schedule should be reported under the appropriate ESE program number. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.1500	
130 ESOL	(.1500)	.0000
5. [Ref. 39102] The file for one LEP student did not contain evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:		
101 Basic K-3	.9668	
130 ESOL	(.9668)	.0000
6. [Ref. 39103] The files for two LEP students did not contain an *LEP Student Plan* that covered the reporting survey. We made the following audit adjustments:		
101 Basic K-3	.4731	
102 Basic 4-8	.4368	
130 ESOL	(.9099)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Blanton Elementary School (#0391) (Continued)		
7. [Ref. 39104] The course schedule for one LEP student was incorrectly reported. The instructional minutes in the student's Reading class were not reduced by the instructional minutes in the student's ESOL-pullout class. We also noted that the instructional minutes in the student's Physical Education class were understated by 15 minutes per week. We made the following audit adjustments:		
101 Basic K-3	.0316	
130 ESOL	(.0316)	.0000
8. [Ref. 39105] The file for one ESE student did not contain a *Matrix of Services* form that covered the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
9. [Ref. 39106] One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5). The student was authorized to receive both on-campus instruction and Hospital and Homebound instruction; however, during the reporting survey, the student was provided only on-campus instruction that was not qualified for Level 5 reporting. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
10. [Ref. 39107] The *Matrix of Services* forms for two ESE students were not reviewed in conjunction with the review or development of the students' IEPs. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Blanton Elementary School (#0391) (Continued)		
11. [Ref. 39108] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
12. [Ref. 39171/72/73/74] Four teachers taught Primary Language Arts to classes that included LEP students; 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the teachers had not earned the 60 in-service training points in ESOL strategies, as required by the teacher's in-service training timeline, until after the reporting survey. We made the following audit adjustments:		
Ref. 39171		
101 Basic K-3	1.0998	
130 ESOL	(1.0998)	.0000
Ref. 39172		
102 Basic 4-8	.0597	
130 ESOL	(.0597)	.0000
Ref. 39173		
102 Basic 4-8	.5332	
130 ESOL	(.5332)	.0000
Ref. 39174		
101 Basic K-3	1.0994	
130 ESOL	(1.0994)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Clearview Avenue Elementary School (#0641)		
13. [Ref. 64101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
14. [Ref. 64102] One ESE, part-time student was incorrectly omitted from the reporting survey. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.0200	.0200
15. [Ref. 64103] The files for four LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:		
101 Basic K-3	1.8936	
102 Basic 4-8	.8668	
130 ESOL	(2.7604)	.0000
16. [Ref. 64171/72/73] Three teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until October 26, 2004, after the October survey. Consequently, the Board's approval was effective only for the February survey. We also noted that two of the three teachers held certification in Primary Education, but taught courses that required certification in Elementary Education and were not approved by the School Board to teach out-of-field. Additionally, the parents of the students taught by these two teachers were not notified of the teachers' out-of-field status with regard to Elementary Education. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Clearview Avenue Elementary School (#0641) (Continued)		
Ref. 64171		
101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000
Ref. 64172		
101 Basic K-3	.2968	
111 Grades K-3 with ESE Services	(.0300)	
130 ESOL	(.2668)	.0000
Ref. 64173		
101 Basic K-3	.1734	
111 Grades K-3 with ESE Services	(.0400)	
130 ESOL	(.1334)	.0000
		.0200
Paul B. Stephens ESE Center (#0681)		
17. [Ref. 68101] Four ESE students were absent from school during the reporting survey period and should not have been included with the survey's results. We also noted that one of the students was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.5000)	(2.0000)
18. [Ref. 68102] A portion of the course schedules for 27 ESE students was incorrectly omitted from the students' reporting. We also noted that two of the students were not reported in accordance with their *Matrix of Services* forms and the *Matrix* form for another of the students had expired prior to the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.0633	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	.4383	
255 ESE Support Level 5	.7570	2.2586

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Paul B. Stephens ESE Center (#0681) (Continued)		
19. [Ref. 68103] Eight ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:		
254 ESE Support Level 4	(4.5000)	
255 ESE Support Level 5	4.5000	.0000
20. [Ref. 68104] The *Matrix of Services* form for one ESE student was not reviewed when the student's IEP was developed. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
21. [Ref. 68106] The *Matrix of Services* form for one ESE student was not dated and we could not otherwise determine if it had been completed when the student's IEP was developed. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
22. [Ref. 68107/08] The files for two ESE students did not contain a *Matrix of Services* form that covered the reporting survey. We made the following audit adjustments:		
Ref. 68107		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
Ref. 68108		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Paul B. Stephens ESE Center (#0681) (Continued)		
23. [Ref. 68109] The file for one ESE student did not contain a *Matrix of Services* form covering instruction provided at this Center. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.4400	
255 ESE Support Level 5	(.4400)	.0000
		.2586
Clearwater High School (#0711)		
24. [Ref. 71101] The course schedules for 16 students (15 of whom were in our Vocational OJT sample) were funded using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the timesheets for 6 of the 16 students were missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	.2500	
300 Vocational 9-12	(1.2000)	(.9500)
25. [Ref. 71102] The reported course schedule for one ESE student incorrectly listed one period in program No. 103 (Basic 9-12) rather than in program No. 113 (Grades 9-12 with ESE Services). An ESE student's entire schedule should be reported under the appropriate ESE program number. We made the following audit adjustments:		
103 Basic 9-12	(.0750)	
113 Grades 9-12 with ESE Services	.0750	.0000
26. [Ref. 71103] Two ESE 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)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Clearwater High School (#0711) (Continued)		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000

27. [Ref. 71104] The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustments:

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

28. [Ref. 71105] Two LEP students were absent from school during the reporting survey period and should not have been included with the survey's results. We also noted that the *LEP Student Plan* for one of the students was not reviewed and updated for the 2004-05 school year. Additionally, there was no evidence that the English language proficiency of this student was assessed prior to the continuation of the student's ESOL-placement for a fourth year. We made the following audit adjustment:

130 ESOL	(1.0000)	(1.0000)

29. [Ref. 71106] The parents of one LEP student were not notified of their child's ESOL-placement until after the reporting survey. We made the following audit adjustments:

103 Basic 9-12	.3400	
130 ESOL	(.3400)	.0000

30. [Ref. 71107] The parental notification letter for one LEP student was not dated and we could not otherwise determine if the notification was made prior to the reporting survey. We made the following audit adjustments:

103 Basic 9-12	.2550	
130 ESOL	(.2550)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Clearwater High School (#0711) (Continued)		
31. [Ref. 71108] The files for two LEP students did not contain documentation justifying the students' continued placement in ESOL for a fourth and sixth year, respectively. We made the following audit adjustments:		
103 Basic 9-12	1.3500	
130 ESOL	(1.3500)	.0000
32. [Ref. 71171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Business Education, but taught a course that required certification in Home Economics. 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	4.7400	
113 Grades 9-12 with ESE Services	(.4900)	
300 Vocational 9-12	(4.2500)	.0000
33. [Ref. 71172/73] Two teachers taught Social Science to classes that included LEP students, but had earned only 42 and 24 in-service training points, respectively, of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 71172		
103 Basic 9-12	.6700	
130 ESOL	(.6700)	.0000
Ref. 71173		
103 Basic 9-12	1.1900	
130 ESOL	(1.1900)	.0000
		(1.9500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Countryside High School (#0751)		
34. [Ref. 75172] One teacher, who taught Psychology courses, did not have a Florida teaching certificate that covered the reporting survey. We noted that the teacher's certificate in Psychology had expired June 30, 2004, and was not renewed. Since the students concerned were all reported in Basic education, no audit adjustments were necessary.		.0000
35. [Ref. 75101] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
36. [Ref. 75102] Three students (one of whom was in our Vocational OJT sample) were absent from school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustments:		
103 Basic 9-12	(.2166)	
254 ESE Support Level 4	(1.0000)	
300 Vocational 9-12	(.2834)	(1.5000)
37. [Ref. 75103] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
38. [Ref. 75104] The course schedules for 12 students (11 of whom were in our Vocational OJT sample) were funded using an incorrect priority. The students' off-campus work time was funded prior to the students' on-campus instruction. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Countryside High School (#0751) (Continued)		
103 Basic 9-12	1.1356	
300 Vocational 9-12	(1.1356)	.0000
39. [Ref. 75105] The reported course schedules for four students incorrectly included courses that were not part of the students' schedules as of Date Certain of the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	.4332	
130 ESOL	(.2166)	
300 Vocational 9-12	(.2166)	.0000
40. [Ref. 75173] One teacher taught Social Science to classes that included LEP students, but had not earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	.9919	
130 ESOL	(.9919)	.0000
		(1.5000)
Hamilton Disston School (#0981)		
41. [Ref. 98101/02] Two ESE students did not attend school during the reporting survey period (one in October and one in February) and should not have been included with the respective survey's results. We also noted that the file for the student who was absent during the October survey period did not contain a *Matrix of Services* form covering the February survey. We made the following audit adjustments:		
Ref. 98101		
254 ESE Support Level 4	(.5000)	(.5000)
Ref. 98102		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Hamilton Disston School (#0981) (Continued)		
42. [Ref. 98104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We also noted that the student's timecard indicated that the student did not work during the reporting survey. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.2502	
254 ESE Support Level 4	(.5000)	(.2498)
43. [Ref. 98105] The IEPs and *Matrix of Services* forms for three ESE students were inconsistent. The students' *Matrix* forms authorized services under Domain E - Communication for assistance with communication equipment (augmentative or alternative communication systems); however, the students' IEPs did not reflect similar services. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
44. [Ref. 98106] The *Matrix of Services* form for one ESE student was incomplete. No individual services were marked in any of the Domains. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
45. [Ref. 98107] The IEPs for three ESE students were not reviewed and updated to reflect changes in their provided services when they were assigned to this school. We also noted that the files for two of the students, who were reported in program No. 254 (ESE Support Level 4), did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Hamilton Disston School (#0981) (Continued)		
46. [Ref. 98108] The *Matrix of Services* forms for five ESE students were not reviewed when the students' IEPs were reviewed or developed. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(3.0000)	.0000
47. [Ref. 98109] The files for four ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(2.5000)	.0000
		(1.2498)
Dixie Hollins High School (#1031)		
48. [Ref. 103101/02] The course schedules for 14 Vocational OJT students were reported using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the supporting timecards for 5 of the 14 students were missing and could not be located. We made the following audit adjustments:		
Ref. 103101		
103 Basic 9-12	1.1713	
300 Vocational 9-12	(1.1713)	.0000
Ref. 103102		
103 Basic 9-12	.6307	
300 Vocational 9-12	(.9137)	(.2830)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Dixie Hollins High School (#1031) (Continued)		
49. [Ref. 103103] The course schedule for one Vocational OJT student in the October survey was reported using an incorrect priority. The student's off-campus work hours were funded prior to the student's on-campus instruction. We also noted that the student's course schedule in the February survey did not include the student's first period OJT course and did not fully fund the student's fourth period course, resulting in the student not being funded for the full .5000 FTE earned. We made the following audit adjustments:		
103 Basic 9-12	.1802	
300 Vocational 9-12	(.0302)	.1500
50. [Ref. 103104] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
51. [Ref. 103105] The *Matrix of Services* form for one ESE student in program No. 254 (ESE Support Level 4) was incorrectly scored. The form's individual Domain ratings totaled to 17 points; however, the score summary on the last page indicated 18 points. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
52. [Ref. 103106/07] The files for two ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
Ref. 103106		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Dixie Hollins High School (#1031) (Continued)		
Ref. 103107		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

53. [Ref. 103108] Two ESE students were incorrectly reported in program No. 255 (ESE Support Level 5). The students had been dismissed from the Hospital and Homebound program prior to the reporting survey. We also noted that one of the students was not in attendance during that survey period and should not have been reported. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(1.0000)	(.5000)

54. [Ref. 103109] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We also noted that the student's *Matrix* form was not reviewed when the student's IEP was developed. Additionally, the *Matrix* form did not show the individual services to be provided to the student under Domains B and E. We made the following audit adjustments:

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

55. [Ref. 103110] The *Matrix of Services* forms for two ESE students were not reviewed when the students' IEPs were developed or reviewed. We also noted that one of the students' *Matrix* forms did not indicate the individual services to be provided to the student under Domain B and showed services under Domain E for assistance with communication equipment (augmentative or alternative communication systems) which were not supported by the student's IEP. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Dixie Hollins High School (#1031) (Continued)		
56. [Ref. 103111] The *Matrix of Services* form for one ESE student was not reviewed when the student's IEP was developed. We also noted that there was no evidence that the student's general education teachers had participated in the IEP development process. We made the following audit adjustments:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000
57. [Ref. 103112] The files for four ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEPs. We also noted that two of the files did not contain evidence that the students concerned had been involved in the IEP-development process. We made the following audit adjustments:		
103 Basic 9-12	3.2934	
113 Grades 9-12 with ESE Services	(3.2934)	.0000
58. [Ref. 103113] The files for six ESE students did not contain an IEP covering the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	5.0000	
113 Grades 9-12 with ESE Services	(5.0000)	.0000
59. [Ref. 103114] Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the students' English language proficiency was not assessed on a timely basis. We made the following audit adjustments:		
103 Basic 9-12	.7967	
130 ESOL	(.7967)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Dixie Hollins High School (#1031) (Continued)		
60. [Ref. 103115] The files for three LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:		
103 Basic 9-12	1.8269	
130 ESOL	(1.8269)	.0000
61. [Ref. 103116] The parents of one LEP student in the October and February surveys were not notified of their child's placement in ESOL until February 24, 2005, after those surveys. We made the following audit adjustments:		
103 Basic 9-12	.7335	
130 ESOL	(.7335)	.0000
62. [Ref. 103171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE, but taught a course that required certification in Industrial Arts. 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	2.7765	
113 Grades 9-12 with ESE Services	(2.7765)	.0000
63. [Ref. 103172] One teacher, who taught Earth/Space Science out-of-field, had been appropriately approved by the School Board to do so; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We also noted that the teacher's classes included LEP students, but the teacher had not earned the 60 in-service training points required in ESOL strategies on a timely basis, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Dixie Hollins High School (#1031) (Continued)		
103 Basic 9-12	3.5872	
113 Grades 9-12 with ESE Services	(2.8504)	
130 ESOL	(.7368)	.0000

64. [Ref. 103174] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Sociology, but taught courses that required certification in Social Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	3.3649	
113 Grades 9-12 with ESE Services	(2.9248)	
130 ESOL	(.4401)	.0000

65. [Ref. 103175] One teacher taught a Mathematics class that included one LEP student, but had not earned the required number of in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	.1467	
130 ESOL	(.1467)	.0000
		(.6330)

Lynch Elementary School (#1421)

66. [Ref. 142101] The *LEP Student Plan* for one student was not reviewed and updated for the 2004-05 school year. We also noted that the file did not contain documentation justifying the student's continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:

102 Basic 4-8	.9000	
130 ESOL	(.9000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Lynch Elementary School (#1421) (Continued)		
67. [Ref. 142102] We noted exceptions involving three students in ESOL. The files for two of the students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. The file for the third student contained documentation showing that the student was FES and ineligible for ESOL-reporting. We made the following audit adjustments:		
101 Basic K-3	1.4002	
102 Basic 4-8	.4500	
130 ESOL	(1.8502)	.0000
68. [Ref. 142171/72] Two teachers taught Primary Language Arts to classes that included LEP students; 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 142171		
102 Basic 4-8	.6529	
130 ESOL	(.6529)	.0000
Ref. 142172		
101 Basic K-3	1.1042	
130 ESOL	(1.1042)	.0000
		.0000
Gibbs High School (#1531)		
69. [Ref. 153101] The *LEP Student Plans* for three LEP students were not reviewed and updated for the 2004-05 school year. We also noted that the reported course schedule for one of the students did not include the student's seventh period course, resulting in the student not being funded for a full .5000 FTE. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Gibbs High School (#1531) (Continued)		
103 Basic 9-12	.9000	
130 ESOL	(.8800)	.0200

70. [Ref. 153102] The file for one LEP student did not contain documentation justifying the student's continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:

103 Basic 9-12	.8000	
130 ESOL	(.8000)	.0000

71. [Ref. 153103] The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:

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

72. [Ref. 153104] Two ESE students were incorrectly reported in program No. 255 (ESE Support Level 5). The students had been dismissed from the Hospital and Homebound program in the previous school year; however, they were inadvertently reported based upon that prior placement. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.5000	
255 ESE Support Level 5	(1.5000)	.0000

73. [Ref. 153105/06] The *Matrix of Services* forms for two ESE students were not reviewed when the students' IEPs were developed. We also noted that one of the students was not reported in accordance with the student's *Matrix* form. We made the following audit adjustments:

Ref. 153105		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Gibbs High School (#1531) (Continued)		
Ref. 153106		
113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

74. [Ref. 153107] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:

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

75. [Ref. 153108] Two students did not attend school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustments:

103 Basic 9-12	(.4040)	
113 Grades 9-12 with ESE Services	(.5000)	
300 Vocational 9-12	(.0960)	(1.0000)

76. [Ref. 153109/10/11] The course schedules for 24 Vocational OJT students were reported using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the supporting timecards for 2 of the students were missing and could not be located and 1 of the students was reported incorrectly in ESE. We made the following audit adjustments:

Ref. 153109		
103 Basic 9-12	1.5000	
300 Vocational 9-12	(1.5000)	.0000
Ref. 153110		
103 Basic 9-12	.6600	
300 Vocational 9-12	(.9560)	(.2960)
Ref. 153111		
103 Basic 9-12	.3480	
113 Grades 9-12 with ESE Services	(.5000)	
300 Vocational 9-12	.1520	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Gibbs High School (#1531) (Continued)		
77. [Ref. 153112] One Vocational student in the October survey who was dual-enrolled at St. Petersburg College was reported for more time than his course schedule supported. We also noted that the student's course schedule for the February survey was reported using an incorrect priority. The student's off-campus work hours were funded prior to the student's on-campus instruction. Additionally, the student's supporting timecard was missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	.0333	
300 Vocational 9-12	(.2400)	(.2067)
78. [Ref. 153171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Vocational Office Education, but taught courses that also required the Teacher Coordinator of Cooperative Education endorsement. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	19.8586	
113 Grades 9-12 with ESE Services	(1.0586)	
300 Vocational 9-12	(18.8000)	.0000
79. [Ref. 153172/75] Two teachers taught Basic education classes that included LEP students, but had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 153172		
103 Basic 9-12	.1920	
130 ESOL	(.1920)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Gibbs High School (#1531) (Continued)		
Ref. 153175		
103 Basic 9-12	.0640	
130 ESOL	(.0640)	.0000

80. [Ref. 153173/74] Two teachers taught English classes that included LEP students, but were not properly certified to teach LEP students. The out-of-field status of one of the teachers was not approved by the School Board and the out-of-field status of the other was approved after the October survey. We also noted that one of the teachers had not earned any of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Additionally, the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 153173		
103 Basic 9-12	.3520	
130 ESOL	(.3520)	.0000
Ref. 153174		
103 Basic 9-12	.0800	
130 ESOL	(.0800)	.0000
		(1.4827)

Calvin A. Hunsinger School (#1801)

81. [Ref. 180101] Four ESE students did not attend school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustment:

254 ESE Support Level 4	(2.0000)	(2.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Calvin A. Hunsinger School (#1801) (Continued)		
82. [Ref. 180102] The reported course schedules for four students were underfunded. We also noted that one of the students was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
102 Basic 4-8	(.4785)	
254 ESE Support Level 4	.6430	.1645
83. [Ref. 180103] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	.2166	
254 ESE Support Level 4	.5000	
254 ESE Support Level 4	(.2166)	.0000
84. [Ref. 180105] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
85. [Ref. 180171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification as an Educational Media Specialist, but taught courses that required certification in Vocational education or ESE. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.3049	
113 Grades 9-12 with ESE Services	(.1417)	
254 ESE Support Level 4	(.1632)	.0000
		(1.8355)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Kennedy Middle School (#1831)		
86. [Ref. 183101] We noted exceptions involving two LEP students. The file for one student did not contain documentation that the student's parents had been notified of their child's placement in ESOL and the *LEP Student Plan* for one student was not reviewed and updated for the 2004-05 school year until after the October survey. We made the following audit adjustments:		
102 Basic 4-8	1.3488	
130 ESOL	(1.3488)	.0000
87. [Ref. 183102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
88. [Ref. 183103] Several courses taken by one LEP student were reported incorrectly in Basic education. We made the following audit adjustments:		
102 Basic 4-8	(.4635)	
130 ESOL	.4635	.0000
89. [Ref. 183171/73] The parental notification letters for two out-of-field teachers were deficient. They were not specifically addressed to the parents of the students taught by the teachers and did not identify the teachers by name. We made the following audit adjustments:		
Ref. 183171		
102 Basic 4-8	2.5200	
112 Grades 4-8 with ESE Services	(2.5200)	.0000
Ref. 183173		
102 Basic 4-8	2.7616	
112 Grades 4-8 with ESE Services	(2.4148)	
130 ESOL	(.3468)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Kennedy Middle School (#1831) (Continued)		
90. [Ref. 183172] One teacher taught Physical Science classes that included five LEP students, but had not earned the number of in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
102 Basic 4-8	.7803	
130 ESOL	(.7803)	.0000
		.0000
Kings Highway Elementary School (#1911)		
91. [Ref. 191171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Middle Grades English with the Gifted endorsement, but taught a course that also required certification in Elementary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	.1484	
112 Grades 4-8 with ESE Services	(.1484)	.0000
92. [Ref. 191173/75/76/77] Four teachers taught Primary Language Arts to classes that included LEP students during the school terms covered by the October and February surveys, 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 October 26, 2004, after the October survey. We made the following audit adjustments:		
Ref. 191173		
102 Basic 4-8	1.2618	
130 ESOL	(1.2618)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Kings Highway Elementary School (#1911) (Continued)		
Ref. 191175		
102 Basic 4-8	.2084	
130 ESOL	(.2084)	.0000
Ref. 191176		
101 Basic K-3	.9930	
130 ESOL	(.9930)	.0000
Ref. 191177		
101 Basic K-3	.3234	
130 ESOL	(.3234)	.0000
		.0000
Lakewood Elementary School (#2021)		
93. [Ref. 202101] One Basic student was incorrectly reported in program No. 130 (ESOL). We made the following audit adjustments:		
101 Basic K-3	.6334	
130 ESOL	(.6334)	.0000
94. [Ref. 202102/03] The files for two students did not contain documentation justifying the students' ESOL-placement for the 2004-05 school year. We noted that both students were FES. We made the following audit adjustments:		
Ref. 202102		
102 Basic 4-8	.9004	
130 ESOL	(.9004)	.0000
Ref. 202103		
102 Basic 4-8	.4336	
130 ESOL	(.4336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Lakewood Elementary School (#2021) (Continued)		
95. [Ref. 202104] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We also noted that a portion of one of the students' course schedules was reported incorrectly in program No. 101 (Basic K-3). An ESE student's entire course schedule should be reported in ESE. We made the following audit adjustments:		
101 Basic K-3	(.0232)	
111 Grades K-3 with ESE Services	(.4768)	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	1.0000	.0000
96. [Ref. 202105] The course schedules for two ESE students were reported incorrectly in both Basic education and ESE. An ESE student's entire course schedule should be reported in ESE. We made the following audit adjustments:		
101 Basic K-3	(.9600)	
111 Grades K-3 with ESE Services	.9600	.0000
97. [Ref. 202106] The *Matrix of Services* form for one ESE student in the February survey indicated that the student was to be provided occupational therapy more than once a week; however, we noted that the Occupational Therapist was only at the school one day per week. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
98. [Ref. 202171] One teacher taught Primary Language Arts to classes that included LEP students; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 60 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Additionally, the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Lakewood Elementary School (#2021) (Continued)		
101 Basic K-3	2.4187	
130 ESOL	(2.4187)	.0000

99. [Ref. 202172] One teacher taught a kindergarten class that included one LEP student, but had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	.3750	
130 ESOL	(.3750)	.0000
		.0000

Lakewood High School (#2031)

100. [Ref. 203101] One student was incorrectly reported in program No. 130 (ESOL). The student was not classified LEP and did not receive ESOL services. We made the following audit adjustments:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

101. [Ref. 203102] The course schedule for one LEP student was not reported in accordance with the School's bell schedule, resulting in the student being reported for less than .5000 FTE. We made the following audit adjustments:

103 Basic 9-12	(.0504)	
130 ESOL	.0835	.0331

102. [Ref. 203103] The files for three LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:

103 Basic 9-12	1.5842	
130 ESOL	(1.5842)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Lakewood High School (#2031) (Continued)		
103. [Ref. 203104] The file for one student in ESOL did not contain evidence that the student's continued placement in ESOL had been considered and approved by an LEP Committee. The student had tested FES. We made the following audit adjustments:		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000
104. [Ref. 203105/06/09] The course schedules for 16 OJT students (15 of whom were in our Vocational OJT sample) were reported using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the supporting timecards for 4 of the 15 students indicated zero work hours and the timecard for 1 of the 15 students was missing and could not be located. We made the following audit adjustments:		
Ref. 203105		
103 Basic 9-12	.6736	
300 Vocational 9-12	(.6736)	.0000
Ref. 203106		
103 Basic 9-12	.2526	
300 Vocational 9-12	(.4178)	(.1652)
Ref. 203109		
113 Grades 9-12 with ESE Services	(.2081)	(.2081)
105. [Ref. 203107] The instructional time for some multi-period courses in the course schedules for three ESE students was not reported in accordance with the School's bell schedule, resulting in the students being reported for less than .5000 FTE. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.1247	
254 ESE Support Level 4	.0826	.2073

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Lakewood High School (#2031) (Continued)		
106. [Ref. 203108] The files for two ESE students did not contain an IEP covering the reporting survey. We also noted the file for one of the two students was also missing a *Matrix of Services* form. We made the following audit adjustments:		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	(.5000)	.0000
107. [Ref. 203110] The files for three ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEPs. We also noted that one of the files was also missing evidence of the student's involvement with the IEP team. We made the following audit adjustments:		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000
108. [Ref. 203111] There were deficiencies in the IEP development process and related documentation for one ESE student. We noted that neither the student nor the student's parents attended the IEP meeting and the notice sent to inform the parents of the meeting did not include the date and time of the meeting. We also noted that the general notes of the IEP meeting discussion were not prepared until five days after the IEP meeting was held. Additionally, the notes of the general education teacher's participation were not dated and did not indicate the date of the IEP meeting. We made the following audit adjustments:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Lakewood High School (#2031) (Continued)		
109. [Ref. 203112] The course schedule for one ESE student was incorrectly reported. In the October survey, the student's course schedule was reported in Basic education. In the February survey, the student's course schedule was reported in program No. 254 (ESE Support Level 4). The reporting should have been in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:		
103 Basic 9-12	(.5000)	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	.0000
110. [Ref. 203113/16] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We also noted that the instructional time for one course taken by one of the students was not reported in accordance with the School's bell schedule, resulting in the student being reported for less than .5000 FTE. We made the following audit adjustments:		
Ref. 203113		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
Ref. 203116		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.4587)	.0413
111. [Ref. 203114] The *Matrix of Services* form for one ESE student was not reviewed when the student's IEP was developed. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
112. [Ref. 203115] The files for five ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	3.5000	
254 ESE Support Level 4	(3.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Lakewood High School (#2031) (Continued)		
113. [Ref. 203171] One teacher taught Earth/Space Science out-of-field, but the teacher's out-of-field status was not disclosed to the parents of the students involved. We made the following audit adjustments:		
103 Basic 9-12	.7506	
113 Grades 9-12 with ESE Services	(.5004)	
130 ESOL	(.2502)	.0000
114. [Ref. 203172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology, but taught a course that required certification in Agriculture. 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	4.0858	
113 Grades 9-12 with ESE Services	(.0826)	
300 Vocational 9-12	(4.0032)	.0000
115. [Ref. 203173/74] Two teachers taught English classes that each included one LEP student; 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the teachers had earned only 18 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 203173		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
Ref. 203174		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		(.0916)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Largo High School (#2081)		
116. [Ref. 208101] The course schedule for one Basic student was funded incorrectly for less than .5000 FTE. We made the following audit adjustment:		
103 Basic 9-12	.0749	.0749
117. [Ref. 208102] One student was reported incorrectly in ESOL. The student had been dismissed from ESOL on May 18, 2004, prior to the start of the 2004-05 school year. We made the following audit adjustments:		
103 Basic 9-12	.1417	
130 ESOL	(.1417)	.0000
118. [Ref. 208104] The file for one LEP student did not contain evidence that the student's parents had been notified of their child's re-entry into ESOL. We made the following audit adjustments:		
103 Basic 9-12	.9251	
130 ESOL	(.9251)	.0000
119. [Ref. 208105] The *LEP Student Plan* for one student was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:		
103 Basic 9-12	.3583	
130 ESOL	(.3583)	.0000
120. [Ref. 208106] Three students (one of whom was in our Vocational OJT sample) were absent from school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustments:		
103 Basic 9-12	(.3583)	
113 Grades 9-12 with ESE Services	(1.0000)	
300 Vocational 9-12	(.1417)	(1.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Largo High School (#2081) (Continued)		
121. [Ref. 208107] 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 adjustments:		
113 Grades 9-12 with ESE Services	.2834	
254 ESE Support Level 4	(.2834)	.0000
122. [Ref. 208108] The course schedules for 19 Vocational OJT students were incorrectly reported. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the supporting timecards for 7 of the students were missing and could not be located and the course schedules for 3 of the students incorrectly included additional periods that were not in the students' schedules at Date Certain. We made the following audit adjustments:		
103 Basic 9-12	2.1032	
300 Vocational 9-12	(2.6275)	(.5243)
123. [Ref. 208171] The parental notification letter for one out-of-field teacher was deficient. The letter was not specifically addressed to the parents of the students taught by this teacher and did not identify the teacher by name. We made the following audit adjustments:		
103 Basic 9-12	.2834	
130 ESOL	(.2834)	.0000
124. [Ref. 208172] One teacher taught a Mathematics class that included one LEP student, but had earned only 30 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	.1417	
130 ESOL	(.1417)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Largo High School (#2081) (Continued)		
125. [Ref. 208173] One teacher taught English classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the out-of-field, parental notification letter for this teacher was not specifically addressed to the parents of the students concerned and did not identify the teacher by name. We made the following audit adjustments:		
103 Basic 9-12	.4251	
130 ESOL	(.4251)	.0000
		(1.9494)
Meadowlawn Middle School (#2321)		
126. [Ref. 232101] The files for six LEP students did not contain documentation justifying the students' continued placement in ESOL for a fourth, fifth, or sixth year. We made the following audit adjustments:		
102 Basic 4-8	2.9047	
130 ESOL	(2.9047)	.0000
127. [Ref. 232103] Two students were reported incorrectly in ESOL. The students were FES and there was no documentation in the students' files to support their reporting in ESOL. We made the following audit adjustments:		
102 Basic 4-8	1.2170	
130 ESOL	(1.2170)	.0000
128. [Ref. 232104] The *LEP Student Plan* for one student in ESOL was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:		
102 Basic 4-8	.8938	
130 ESOL	(.8938)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Meadowlawn Middle School (#2321) (Continued)		
129. [Ref. 232105] The IEP for one ESE student was not signed by the student's parents and there was no evidence that the student's parents or one of the student's general education teachers had been involved in the IEP's development. We made the following audit adjustments:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
130. [Ref. 232107] The files for two ESE students did not contain an IEP covering the reporting survey. We made the following audit adjustments:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
131. [Ref. 232108] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
132. [Ref. 232109] The *Matrix of Services* form for one ESE student was not reviewed when the student's IEP was developed. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
133. [Ref. 232110] One LEP student was beyond the six years allowed for State funding of ESOL. We made the following audit adjustments:		
102 Basic 4-8	.9452	
130 ESOL	(.9452)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Meadowlawn Middle School (#2321) (Continued)		
134. [Ref. 232171/72] Two teachers taught Basic education classes that included LEP students, but had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 232171		
102 Basic 4-8	1.9676	
130 ESOL	(1.9676)	.0000
Ref. 232172		
102 Basic 4-8	3.9668	
130 ESOL	(3.9668)	.0000
		.0000
Nina Harris ESE Center (#2581)		
135. [Ref. 258101] One ESE student in the October survey was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000
Northeast High School (#2641)		
136. [Ref. 264101] The course schedules for 21 students (20 of whom were in our Vocational OJT sample) were funded using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the timesheet for 1 of the 21 students was missing and could not be located, and the timesheets for 2 of the students were not signed by the students' employers. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Northeast High School (#2641) (Continued)		
103 Basic 9-12	2.3229	
300 Vocational 9-12	(2.5077)	(.1848)

137. [Ref. 264102] One ESE student was absent from school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustment:

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

138. [Ref. 264103] Portions of the course schedules for three students were incorrectly omitted from the students' reporting, resulting in the students being reported for less than .5000 FTE. We made the following audit adjustment:

103 Basic 9-12	.1981	.1981

139. [Ref. 264104] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:

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

140. [Ref. 264106/07] Three students were reported incorrectly in ESOL. Two of the three students had been dismissed from ESOL prior to the reporting survey. The third student was FES, and there was no documentation in the student's file to support the student's ESOL-reporting. We made the following adjustments:

Ref. 264106		
103 Basic 9-12	.4384	
130 ESOL	(.4384)	.0000
Ref. 264107		
103 Basic 9-12	.3583	
130 ESOL	(.2967)	.0616

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Northeast High School (#2641) (Continued)		
141. [Ref. 264109] The file for one LEP student did not contain documentation justifying the student's continued placement in ESOL for a fourth year. We made the following audit adjustments:		
103 Basic 9-12	.5801	
130 ESOL	(.5801)	.0000
142. [Ref. 264110] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
143. [Ref. 264171] One teacher taught a Mathematics class that included two LEP students, but had earned only 18 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	.2834	
130 ESOL	(.2834)	.0000
		(.4251)
Osceola High School (#3031)		
144. [Ref. 303101] The FTE for two students was underreported due to isolated data processing errors. We made the following audit adjustments:		
103 Basic 9-12	.0583	
254 ESE Support Level 4	.0583	.1166
145. [Ref. 303102] Two students (one of whom was in our Vocational OJT sample) were absent from school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustments:		
103 Basic 9-12	(.7083)	
300 Vocational 9-12	(.2917)	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Osceola High School (#3031) (Continued)		
146. [Ref. 303103] Five students were reported incorrectly in ESOL. All of the students had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	2.2334	
130 ESOL	(2.2334)	.0000
147. [Ref. 303104] One student was reported incorrectly in ESE. The student had been dismissed from ESE prior to the reporting survey and should have been reported in Basic education. We made the following audit adjustments:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
148. [Ref. 303105] A portion of the course schedule for one ESE student was incorrectly reported in Basic education. An ESE student's course schedule should be reported entirely in ESE. We made the following audit adjustments:		
103 Basic 9-12	(.2166)	
113 Grades 9-12 with ESE Services	.2166	.0000
149. [Ref. 303106] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
150. [Ref. 303107] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Osceola High School (#3031) (Continued)		
151. [Ref. 303108] The course schedules for 14 Vocational OJT students were funded using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the supporting timecards for 7 of the 14 students were missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	1.8182	
300 Vocational 9-12	(2.2844)	(.4662)
152. [Ref. 303109] The reported course schedules for two Basic students incorrectly listed a Vocational course in Basic education. We made the following audit adjustments:		
103 Basic 9-12	(.1166)	
300 Vocational 9-12	.1166	.0000
153. [Ref. 303171/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One of the teachers held certification in ESE, but taught courses that required certification in Industrial Education. The second teacher held certification as a School Social Worker, but taught courses that required Health and Home Economics certification. 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:		
Ref. 303171		
103 Basic 9-12	1.4417	
113 Grades 9-12 with ESE Services	(1.4417)	.0000
Ref. 303172		
103 Basic 9-12	1.2753	
113 Grades 9-12 with ESE Services	(.7085)	
300 Vocational 9-12	(.5668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Osceola High School (#3031) (Continued)		
154. [Ref. 303173] One teacher taught Language Arts classes 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. We also noted that the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Additionally, the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
155. [Ref. 303175/76] Two teachers had earned none of the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 303175		
103 Basic 9-12	.4334	
130 ESOL	(.4334)	.0000
Ref. 303176		
103 Basic 9-12	.2917	
130 ESOL	(.2917)	.0000
		(1.3496)
Osceola Middle School (#3041)		
156. [Ref. 304172] One teacher had earned only 120 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. However, since the FTE for the LEP student taught by this teacher is adjusted in finding No. 158 (Ref. 304102), we made no audit adjustments here.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Osceola Middle School (#3041) (Continued)		
157. [Ref. 304101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
158. [Ref. 304102] The files for two LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:		
102 Basic 4-8	1.4144	
130 ESOL	(1.4144)	.0000
159. [Ref. 304171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Mentally Handicapped with the Gifted endorsement, but taught a course that also required an academic certification. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	4.8204	
112 Grades 4-8 with ESE Services	(4.8204)	.0000
		.0000
Palm Harbor Elementary School (#3181)		
160. [Ref. 318101] Two ESE students were absent from school during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Harbor Elementary School (#3181) (Continued)		
161. [Ref. 318102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
162. [Ref. 318103] The files for three ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000
163. [Ref. 318105] The *Matrix of Services* form for one ESE student was incomplete. No individual services were indicated for three of the five Domains. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		(1.0000)
Palm Harbor Middle School (#3191)		
164. [Ref. 319101] The course schedules for seven ESE students were either entirely or partially reported in Basic education. An ESE student's course schedule should be reported entirely in ESE. We made the following audit adjustments:		
102 Basic 4-8	(2.8700)	
112 Grades 4-8 with ESE Services	2.8700	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Harbor Middle School (#3191) (Continued)		
165. [Ref. 319102] The ratings score on the *Matrix of Services* form for one ESE student was not correctly added. We also noted that a portion of the student's course schedule was reported incorrectly in Basic education. An ESE student's course schedule should be reported entirely in ESE. We made the following audit adjustments:		
102 Basic 4-8	(.3200)	
112 Grades 4-8 with ESE Services	.8200	
254 ESE Support Level 4	(.5000)	.0000
166. [Ref. 319103] We noted exceptions involving four ESE students: one student was not reported in accordance with the student's *Matrix of Services* form; the files for two students did not contain a *Matrix* form covering the reporting survey; and the *Matrix* form for one student was not reviewed when the student's IEP was developed. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	3.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(1.0000)	.0000
167. [Ref. 319171/74/75] Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Varying Exceptionalities, but taught a course that required Vocational certification; and two teachers held certification in Elementary Education with the Gifted endorsement, but taught courses that also required a middle grades academic coverage. 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:		
Ref. 319171		
102 Basic 4-8	.1000	
112 Grades 4-8 with ESE Services	(.1000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Palm Harbor Middle School (#3191) (Continued)		
Ref. 319174		
102 Basic 4-8	9.0300	
112 Grades 4-8 with ESE Services	(9.0300)	.0000
Ref. 319175		
102 Basic 4-8	8.8000	
112 Grades 4-8 with ESE Services	(8.8000)	.0000

168. [Ref. 319172/73] Two teachers taught Basic education classes that each included one LEP student, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

Ref. 319172		
102 Basic 4-8	.0900	
130 ESOL	(.0900)	.0000
Ref. 319173		
102 Basic 4-8	.0900	
130 ESOL	(.0900)	.0000
		.0000

Richard L. Sanders School (#3231)

169. [Ref. 323101] The course schedules for three ESE students were funded incorrectly for less than a full .5000 FTE. We made the following audit adjustment:

254 ESE Support Level 4	.1850	.1850

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Richard L. Sanders School (#3231) (Continued)		
170. [Ref. 323102] Six ESE students did not attend school during the reporting survey period and should not have been included with the survey's results. We noted that one of the students was not enrolled in school during the survey week. We also noted that the file for one of the students did not contain a *Matrix of Services* form to support the student's reporting in program No. 254 (ESE Support Level 4). We made the following audit adjustment:		
254 ESE Support Level 4	(3.5000)	(3.5000)
171. [Ref. 323103] The *Matrix of Services* form for one ESE student was not reviewed when the student's IEP was developed. We made the following audit adjustments:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
172. [Ref. 323104] The file for one ESE student did not contain an IEP and *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
173. [Ref. 323105] The files for three ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.5000	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(2.5000)	.0000
174. [Ref. 323106] The *Matrix of Services* forms for six ESE students were not reviewed when the students' IEPs were developed or reviewed. We also noted that the file for one of the students did not document that the student had participated in, or been invited to participate in, the IEP meeting. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Richard L. Sanders School (#3231) (Continued)		
103 Basic 9-12	.7250	
112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(4.2250)	.0000

175. [Ref. 323107] The *Matrix of Services* form for one ESE student reflected services in Domain E (Communication) for assistance with communication equipment (augmentative or alternative communication systems). The IEP for the student did not support these services and since no other services were indicated in that Domain, we recalculated the *Matrix* ratings and made the following audit adjustments:

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

176. [Ref. 323108] The *Matrix of Services* forms for three ESE students were incomplete. They did not list any individual services in at least one Domain. When no services were indicated in a Domain, we recalculated the *Matrix* ratings. We also noted that the *Matrix* form for one of the students only reflected services for group hospital instruction and did not include the student's school-based instruction. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(2.0000)	.0000

177. [Ref. 323109] We noted exceptions involving six ESE students: four of the students were not reported in accordance with their *Matrix of Services* forms and the *Matrix* forms for two of the students had computation errors. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Richard L. Sanders School (#3231) (Continued)		
111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	.5000	.0000

178. [Ref. 323110] The timecard for one ESE, part-time student served entirely in OJT was signed by the employer prior to the time period reported on that document; consequently, the student's OJT time was not adequately supported. We also noted that the 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	(.3000)	(.3000)

179. [Ref. 323171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physical Education 5, but taught courses that required certification in Physical Education 1. 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	1.5250	
113 Grades 9-12 with ESE Services	(.2250)	
254 ESE Support Level 4	(1.2500)	
255 ESE Support Level 5	(.0500)	.0000
		(3.6150)

Pinellas Park Elementary School (#3391)

180. [Ref. 339101] A portion of the course schedule for one ESE student was incorrectly reported in Basic education. An ESE student's course schedule should be reported entirely in ESE. We made the following audit adjustments:

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park Elementary School (#3391) (Continued)		
101 Basic K-3	(.1000)	
111 Grades K-3 with ESE Services	.1000	.0000

181. [Ref. 339102] Three students were reported incorrectly in ESOL. All of the students had been dismissed from ESOL prior to the reporting survey. We also noted that the students' files did not contain an *LEP Student Plan* covering the 2004-05 school year and one of the files did not contain evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:

101 Basic K-3	1.7900	
130 ESOL	(1.7900)	.0000

182. [Ref. 339103] Two LEP students were reported for more instructional time in ESOL than was supported by the school's bell schedule. We also noted that one of the students' files did not contain documentation justifying the student's continued placement in ESOL. We made the following audit adjustments:

101 Basic K-3	.5151	
130 ESOL	(.5151)	.0000

183. [Ref. 339104] The *LEP Student Plan*s for three students were not reviewed and updated for the 2004-05 school year. We also noted that the file for one of the students did not contain documentation that the parents had been notified of their child's placement in ESOL. We made the following audit adjustments:

101 Basic K-3	.3900	
102 Basic 4-8	1.3500	
130 ESOL	(1.7400)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park Elementary School (#3391) (Continued)		
184. [Ref. 339105] The course schedules for seven ESE students were not reported in their entirety, resulting in the students being reported for less than a full .5000 FTE. We also noted that one of the students 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	.8200	
112 Grades 4-8 with ESE Services	.3500	
254 ESE Support Level 4	1.7450	2.9150
185. [Ref. 339106] One student was reported incorrectly in ESE. The student had been dismissed from ESE prior to the reporting survey and should have been reported in Basic education. We made the following audit adjustments:		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
186. [Ref. 339107] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
187. [Ref. 339171/73/74/75] Four teachers taught Primary Language Arts classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, two of the teachers had earned, respectively, only 120 and 84 of the 180 in-service training points required in 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.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park Elementary School (#3391) (Continued)		
Ref. 339171		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
Ref. 339173		
102 Basic 4-8	.1750	
130 ESOL	(.1750)	.0000
Ref. 339174		
101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000
Ref. 339175		
101 Basic K-3	.3250	
130 ESOL	(.3250)	.0000
188. [Ref. 339172] One teacher's out-of-field status was not disclosed to the parents of the students taught by that teacher. We made the following audit adjustments:		
101 Basic K-3	.0800	
102 Basic 4-8	.1600	
111 Grades K-3 with ESE Services	(.0800)	
112 Grades 4-8 with ESE Services	(.1600)	.0000
		2.9150
Pinellas Park Middle School (#3411)		
189. [Ref. 341101] The parent notification letters for six LEP students were undated and we could not otherwise determine if the students' parents had been timely notified of their children's placement in ESOL. We also noted the course schedule for one of the seven students was not fully reported, resulting in the student being funded for less than a full .5000 FTE. We made the following audit adjustments:		
102 Basic 4-8	4.1838	
130 ESOL	(4.1072)	.0766

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park Middle School (#3411) (Continued)		
190. [Ref. 341102] The files for two LEP students did not contain evidence that the students' parents had been notified of their children's placement in ESOL. We also noted the schedule for one of the students was not fully reported in the October survey, resulting in the student being funded for less than a full .5000 FTE. We made the following audit adjustments:		
102 Basic 4-8	1.0068	
130 ESOL	(.9268)	.0800
191. [Ref. 341103] The English language proficiency of three students was not assessed prior to the students' continued placement in ESOL. We made the following audit adjustments:		
102 Basic 4-8	2.2204	
130 ESOL	(2.2204)	.0000
192. [Ref. 341104] The files for two LEP students in ESOL were missing and could not be located. We also noted that the course schedule for one of the students was not fully reported, resulting in the student being funded for less than a full .5000. We made the following audit adjustments:		
102 Basic 4-8	.9034	
130 ESOL	(.8234)	.0800
193. [Ref. 341105] The files for two students did not contain documentation to support the students' reporting in ESOL. We made the following audit adjustments:		
102 Basic 4-8	1.4868	
130 ESOL	(1.4868)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park Middle School (#3411) (Continued)		
194. [Ref. 341106] Two students did not attend school during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	(1.0000)	(1.0000)
195. [Ref. 341171/73] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in Elementary Education and Social Science, respectively, but taught courses that required Vocational certification. 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:		
Ref. 341171		
102 Basic 4-8	.0766	
112 Grades 4-8 with ESE Services	(.0766)	.0000
Ref. 341173		
102 Basic 4-8	.0766	
112 Grades 4-8 with ESE Services	(.0766)	.0000
196. [Ref. 341172] One teacher taught Social Science to classes that included four LEP students, but had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
102 Basic 4-8	.5034	
130 ESOL	(.5034)	.0000
		(.7634)
Pinellas Park High School (#3421)		
197. [Ref. 342101] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park High School (#3421) (Continued)		
103 Basic 9-12	.6300	
130 ESOL	(.6300)	.0000

198. [Ref. 342102] The English language proficiency of four students was not assessed prior to the students' continued placement in ESOL. We made the following audit adjustments:

103 Basic 9-12	1.7600	
130 ESOL	(1.7600)	.0000

199. [Ref. 342103] The file for one LEP student did not contain evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:

103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

200. [Ref. 342104] The file for one ESE student in the February survey did not contain an IEP covering the reporting survey. We made the following audit adjustments:

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

201. [Ref. 342105] We noted exceptions involving five ESE students. The files for four ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEPs; and the files for one of these four students, plus one additional student, did not contain evidence that the students had attended the IEP meeting. We made the following audit adjustments:

103 Basic 9-12	3.5000	
113 Grades 9-12 with ESE Services	(3.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park High School (#3421) (Continued)		
202. [Ref. 342106] The attendance of two students was not adequately supported. The available attendance records did not conclusively establish that either student attended school during the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	(.5000)	
130 ESOL	(.4500)	
300 Vocational 9-12	(.0500)	(1.0000)
203. [Ref. 342107] The course schedules for 20 students (19 of whom were in our Vocational OJT sample) were reported using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the supporting timecards for 2 of the 20 students were missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	1.2000	
300 Vocational 9-12	(1.3000)	(.1000)
204. [Ref. 342108] The files for three dual-enrolled Hospital and Homebound ESE students did not contain a *Matrix of Services* form covering the students' on-campus instruction. We also noted that one of the students was reported for more on-campus instructional time than was provided in the student's schedule. The student was scheduled for four periods of on-campus instruction three days per week, but was reported for four periods, five days per week. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0620	
255 ESE Support Level 5	(1.3500)	(.2880)
205. [Ref. 342109] The *Matrix of Services* forms for four ESE students were incomplete. None of the forms had any individual services shown for at least one Domain. We also noted that the *Matrix* form for one of the students had been added incorrectly. The form showed 16 points rather than the correct 18 points.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park High School (#3421) (Continued)		
Additionally, the file for one of the students had only a copy of the student's *Matrix* form which was missing page three and incorrectly included one Special Considerations point for which the student was not eligible. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	4.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(2.0000)	.0000
206. [Ref. 342110] The files for two ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.0000)	.0000
207. [Ref. 342111] The *Matrix of Services* form for one ESE student in the February survey reflected services in Domain E (Communication) for assistance with communication equipment (i.e., augmentative or alternative communication systems), Domain A (Curriculum and Learning) for instruction in reading Braille, and Domain C (Independent Functioning) for multiple therapies. However, the student's IEP did not support these services. Since no other services were indicated in those Domains, we recalculated the *Matrix* ratings and made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
208. [Ref. 342112/13/14] The *Matrix of Services* forms for ten ESE students were not reviewed when the students' IEPs were developed or reviewed. We also noted that the *Matrix* forms for four of the ten students did not reflect individual services for at least one Domain; and the IEPs for three of the students did not document that the students' general education teachers had participated in the development of their IEPs. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Park High School (#3421) (Continued)		
Ref. 342112		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
Ref. 342113		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(4.0000)	.0000
Ref. 342114		
113 Grades 9-12 with ESE Services	4.5000	
254 ESE Support Level 4	(4.5000)	.0000
		(1.3880)

Rio Vista Elementary School (#3561)

209. [Ref. 356101] One Basic student did not attend school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustment:

101 Basic K-3	(.5000)	(.5000)

210. [Ref. 356102] The documentation justifying the continued ESOL-placement of two LEP students was dated after the reporting survey; consequently, their ESOL-reporting was not adequately supported. We made the following audit adjustments:

101 Basic K-3	.4752	
102 Basic 4-8	.4501	
130 ESOL	(.9253)	.0000

211. [Ref. 356172/74/75/77/78/79] Six teachers taught Primary Language Arts classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Rio Vista Elementary School (#3561) (Continued)		
Additionally, five of the six teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 356172		
101 Basic K-3	.5510	
130 ESOL	(.5510)	.0000
Ref. 356174		
101 Basic K-3	.6504	
130 ESOL	(.6504)	.0000
Ref. 356175		
101 Basic K-3	.7510	
130 ESOL	(.7510)	.0000
Ref. 356177		
101 Basic K-3	1.5756	
130 ESOL	(1.5756)	.0000
Ref. 356178		
101 Basic K-3	1.5259	
130 ESOL	(1.5259)	.0000
Ref. 356179		
102 Basic 4-8	1.9019	
130 ESOL	(1.9019)	.0000

212. [Ref. 356176] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in PK Primary Education with the ESOL endorsement, but taught a course that required certification in Elementary Education or Health 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:

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Rio Vista Elementary School (#3561) (Continued)		
101 Basic K-3	.0167	
111 Grades K-3 with ESE Services	(.0167)	.0000
		(.5000)
Sandy Lane Elementary School (#3871)		
213. [Ref. 387101] The *LEP Student Plan* for one student was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:		
102 Basic 4-8	.4660	
130 ESOL	(.4660)	.0000
214. [Ref. 387102] One ESE student was not provided his scheduled therapy services during the reporting survey. We made the following audit adjustments:		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
215. [Ref. 387103] One ESE student in our ESE Levels 4 and 5 sample was reported in program No. 102 (Basic 4-8) in the October survey and in program No. 255 (ESE Support Level 5) in the February survey. The student's file contained a valid IEP, but did not contain a *Matrix of Services* form. We made the following audit adjustments:		
102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(.5000)	.0000
216. [Ref. 387104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Sandy Lane Elementary School (#3871) (Continued)		
217. [Ref. 387105] The course schedule for one LEP student in the October survey was reported incorrectly in Basic education. We made the following audit adjustments:		
101 Basic K-3	(.4734)	
130 ESOL	.4734	.0000
218. [Ref. 387171/72/73/74/75/76/78/80] Eight teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, three of the eight teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 387171		
101 Basic K-3	.1834	
130 ESOL	(.1834)	.0000
Ref. 387172		
101 Basic K-3	.6668	
130 ESOL	(.6668)	.0000
Ref. 387173		
102 Basic 4-8	.2244	
130 ESOL	(.2244)	.0000
Ref. 387174		
102 Basic 4-8	.0910	
130 ESOL	(.0910)	.0000
Ref. 387175		
101 Basic K-3	.2661	
130 ESOL	(.2661)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Sandy Lane Elementary School (#3871) (Continued)		
Ref. 387176		
101 Basic K-3	1.0660	
130 ESOL	(1.0660)	.0000
Ref. 387178		
101 Basic K-3	.2504	
130 ESOL	(.2504)	.0000
Ref. 387180		
101 Basic K-3	1.1998	
130 ESOL	(1.1998)	.0000

219. [Ref. 387177] One teacher taught Kindergarten classes that included four LEP students, but had not earned the number of in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	3.2672	
130 ESOL	(3.2672)	.0000
		.0000

Skycrest Elementary School (#4121)

220. [Ref. 412101/02] The parent notification letters for three LEP students were dated after the reporting survey and there was no other documentation indicating that the notification was made on a timely basis. We made the following audit adjustments:

Ref. 412101		
101 Basic K-3	.9300	
130 ESOL	(.9300)	.0000
Ref. 412102		
101 Basic K-3	.9302	
102 Basic 4-8	.8852	
130 ESOL	(1.8154)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Skycrest Elementary School (#4121) (Continued)		
221. [Ref. 412103] The *LEP Student Plans* for two students were not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:		
101 Basic K-3	.9301	
130 ESOL	(.9301)	.0000
222. [Ref. 412104] The files for three LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:		
101 Basic K-3	1.3750	
102 Basic 4-8	.4501	
130 ESOL	(1.8251)	.0000
223. [Ref. 412105] The *Matrix of Services* form for one ESE student was more than three years old and had expired. A *Matrix* form must be prepared at least once every three years or each time a student's ESE services are changed. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
224. [Ref. 412106] The course schedule for one ESE student was reported incorrectly in Basic education. ESE student schedules should be reported entirely in ESE. We made the following audit adjustments:		
102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	.5000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Skycrest Elementary School (#4121) (Continued)		
225. [Ref. 412171/73] Two teachers had been approved by the School Board in a prior year to teach Primary Language Arts to classes that included LEP students. However, the parents of the LEP students taught by these teachers were not properly notified of the teachers' out-of-field status. The notifying newsletter did not identify the school's out-of-field teachers by name. We also noted that one of the teachers had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 412171		
102 Basic 4-8	2.0937	
130 ESOL	(2.0937)	.0000
Ref. 412173		
102 Basic 4-8	.2500	
130 ESOL	(.2500)	.0000
226. [Ref. 412172/74] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until October 26, 2004, after the October survey period. We also noted that the parents of the LEP students taught by these teachers were not properly notified of the teachers' out-of-field status. The notifying newsletter did not identify the school's out-of-field teachers by name. Additionally, one of the teachers had earned only 150 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 412172		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Skycrest Elementary School (#4121) (Continued)		
Ref. 412174		
101 Basic K-3	3.1008	
130 ESOL	(3.1008)	.0000
		.0000
Tarpon Springs High School (#4521)		
227. [Ref. 452101] The course schedules for 11 OJT students (10 of whom were in our Vocational OJT sample) were funded using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the timesheets for 1 of the 11 students were missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	1.4418	
300 Vocational 9-12	(1.8484)	(.4066)
228. [Ref. 452102] Two students should not have been reported for State funding. One had withdrawn from school prior to the reporting survey, and the other did not attend school during the survey period. We made the following audit adjustments:		
103 Basic 9-12	(.5749)	
300 Vocational 9-12	(.4251)	(1.0000)
229. [Ref. 452103] The course schedules for two students were not correctly reported due to isolated data processing errors that caused one course to be omitted from the reported schedules. We made the following audit adjustment:		
103 Basic 9-12	.1116	.1116
230. [Ref. 452104] The *LEP Student Plan* for one student was missing and could not be located. We made the following audit adjustments:		
103 Basic 9-12	.4384	
130 ESOL	(.4384)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Tarpon Springs High School (#4521) (Continued)		
231. [Ref. 452105] We noted exceptions involving two ESE students, one of whom was also in OJT. The *Matrix of Services* forms for both students and the IEP for the OJT student were missing and could not be located. We also noted that the OJT student was reported for more work hours than were supported by the student's timecard. We made the following audit adjustments:		
103 Basic 9-12	.3200	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.0000)	(.1800)
232. [Ref. 452106] Certain courses were incorrectly reported in the course schedules for two students. (The FTE for one of the students is adjusted in finding No. 1 (Ref. 149). We made the following audit adjustments:		
103 Basic 9-12	.1417	
300 Vocational 9-12	(.1417)	.0000
233. [Ref. 452171/72/74] Three teachers taught Primary Language Arts classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the teachers had earned only 24 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 452171		
103 Basic 9-12	.1550	
130 ESOL	(.1550)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Tarpon Springs High School (#4521) (Continued)		
Ref. 452172		
103 Basic 9-12	.1417	
130 ESOL	(.1417)	.0000
Ref. 452174		
103 Basic 9-12	.5668	
130 ESOL	(.5668)	.0000

234. [Ref. 452173/75/76/77] Four teachers taught Basic education classes that included LEP students, but had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

Ref. 452173		
103 Basic 9-12	.4251	
130 ESOL	(.4251)	.0000
Ref. 452175		
103 Basic 9-12	.2834	
130 ESOL	(.2834)	.0000
Ref. 452176		
103 Basic 9-12	.2834	
130 ESOL	(.2834)	.0000
Ref. 452177		
103 Basic 9-12	.1417	
130 ESOL	(.1417)	.0000

235. [Ref. 452178] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Technology Education, but taught Vocational courses that required certification in Building Construction Technology. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Tarpon Springs High School (#4521) (Continued)		
103 Basic 9-12	25.6640	
113 Grades 9-12 with ESE Services	(2.8151)	
300 Vocational 9-12	(22.8489)	.0000
		(1.4750)
Tyrone Elementary School (#4591)		
236. [Ref. 459101] Eighteen PK students who were enrolled in a part-time Communication Disorders program having 750 CMW were incorrectly reported for 1,500 CMW. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(4.5000)	(4.5000)
237. [Ref. 459102] A portion of the course schedules for three ESE students was reported incorrectly in Basic education. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:		
101 Basic K-3	(1.2550)	
111 Grades K-3 with ESE Services	1.2550	.0000
238. [Ref. 459103/04] The files for two ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
Ref. 459103		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
Ref. 459104		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Tyrone Elementary School (#4591) (Continued)		
239. [Ref. 459105/06] The *Matrix of Services* forms for two ESE students were not properly completed. The *Matrix* form for the first student incorrectly included a Special Considerations point for which the student was not eligible and the *Matrix* form for the second student was incorrectly added. Consequently, in the February survey, both students were reported incorrectly in program No. 255 (ESE Support Level 5). They should have been reported in program No. 254 (ESE Support Level 4). We also noted that the first student was reported incorrectly in program No. 111 (Grades K-3 with ESE Services) in the October survey. We made the following audit adjustments:		
Ref. 459105		
111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(.5000)	.0000
Ref. 459106		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
240. [Ref. 459107] The *Matrix of Services* forms for eight ESE students were not reviewed and updated when the students' IEPs were developed or reviewed. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	3.2500	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(3.2500)	
255 ESE Support Level 5	(1.0000)	.0000
241. [Ref. 459108] Four ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Tyrone Elementary School (#4591) (Continued)		
242. [Ref. 459109] The revisions on the *Matrix of Services* form for one ESE student, who was reported in program No. 254 (ESE Support Level 4) indicated that the student should be in program No. 111 (Grades K-3 with ESE Services). The revisions were not dated, but we were able to conclude they applied to the reporting survey based on other documents and evidence in the student's file. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
243. [Ref. 459110] The *Matrix of Services* form for one ESE student showed individual services only in Domain A and was not reviewed when the student's IEP was developed on October 21, 2004. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
244. [Ref. 459111] The English language assessment for one student, who was reported in ESOL in the October survey, was not conducted in a timely manner and indicated that the student was FES. The assessment was due prior to August 27, 2004; however, the student was not tested until October 29, 2004, and documentation justifying the student's continued ESOL-placement was not prepared until November 11, 2004. We made the following audit adjustments:		
101 Basic K-3	.4634	
130 ESOL	(.4634)	.0000
245. [Ref. 459112] The file for one student in ESOL did not contain evidence that the student's continued ESOL-placement had been appropriately authorized by an LEP Committee. We noted that the student was FES. We made the following audit adjustments:		
101 Basic K-3	.4635	
130 ESOL	(.4635)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Tyrone Elementary School (#4591) (Continued)		
246. [Ref. 459171/72/73/75/76] Five teachers taught Primary Language Arts classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, four of the five teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 459171		
102 Basic 4-8	.0300	
130 ESOL	(.0300)	.0000
Ref. 459172		
101 Basic K-3	1.8300	
130 ESOL	(1.8300)	.0000
Ref. 459173		
102 Basic 4-8	.1100	
130 ESOL	(.1100)	.0000
Ref. 459175		
101 Basic K-3	1.6608	
130 ESOL	(1.6608)	.0000
Ref. 459176		
102 Basic 4-8	.0468	
130 ESOL	(.0468)	.0000
		(4.5000)
Walsingham Elementary School (#4701)		
247. [Ref. 470101] Three students were reported incorrectly in ESOL. All of the students were dismissed from ESOL prior to the reporting survey and should have been reported in Basic education. We made the following audit adjustments:		
101 Basic K-3	1.2950	
130 ESOL	(1.2950)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Walsingham Elementary School (#4701) (Continued)		
248. [Ref. 470102] One ESE student was reported incorrectly in ESOL. We also noted that the student was not funded at a full .5000 FTE. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
130 ESOL	(.0200)	.4800
249. [Ref. 470103] Two students were reported incorrectly in ESE. Both students had been dismissed from ESE prior to the reporting survey and should have been reported in program No. 101 (Basic K-3). We made the following audit adjustments:		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
250. [Ref. 470104] The files for two ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
251. [Ref. 470105] One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for instruction in the Hospital and Homebound program. The student was provided only on-campus instruction during the reporting survey and should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
252. [Ref. 470106] Five ESE 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)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Walsingham Elementary School (#4701) (Continued)		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0148)	
255 ESE Support Level 5	.0148	.0000

253. [Ref. 470107] One LEP student was reported incorrectly in Basic education. We made the following audit adjustments:

101 Basic K-3	(.4750)	
130 ESOL	.4750	.0000

254. [Ref. 470171/72/73/74/75/76/77] Seven teachers taught Primary Language Arts classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, five of the seven teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to their in-service training timelines. We made the following audit adjustments:

Ref. 470171		
101 Basic K-3	1.6500	
130 ESOL	(1.6500)	.0000
Ref. 470172		
101 Basic K-3	.8750	
130 ESOL	(.8750)	.0000
Ref. 470173		
101 Basic K-3	.0750	
130 ESOL	(.0750)	.0000
Ref. 470174		
101 Basic K-3	.3750	
130 ESOL	(.3750)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Walsingham Elementary School (#4701) (Continued)		
Ref. 470175		
101 Basic K-3	.6250	
130 ESOL	(.6250)	.0000
Ref. 470176		
102 Basic 4-8	.4997	
130 ESOL	(.4997)	.0000
Ref. 470177		
102 Basic 4-8	1.1767	
130 ESOL	(1.1767)	.0000
		.4800
East Lake High School (#6181)		
255. [Ref. 618101] The course schedules for 12 OJT students (11 of whom were in our Vocational OJT sample) were funded using an incorrect priority. The students' off-campus work hours were funded prior to the students' on-campus instruction. We made the following audit adjustments:		
103 Basic 9-12	.4242	
300 Vocational 9-12	(.4242)	.0000
256. [Ref. 618102] The *LEP Student Plan* for one student was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:		
103 Basic 9-12	.3468	
130 ESOL	(.3468)	.0000
257. [Ref. 618103] The parental notification letters for four LEP students were not dated and we could not otherwise determine if the notifications were made prior to the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	2.0808	
130 ESOL	(2.0808)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
East Lake High School (#6181) (Continued)		
258. [Ref. 618105] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
259. [Ref. 618106] The *Matrix of Services* forms for three ESE students reported in program No. 254 (ESE Support Level 4) were not reviewed when the students' IEPs were developed. We also noted that the *Matrix* form for one of the students incorrectly omitted a Special Considerations point which would have placed the student in program No. 255 (ESE Support Level 5). We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(3.0000)	
255 ESE Support Level 5	.5000	.0000
260. [Ref. 618107] The file for one ESE student reported in program No. 254 (ESE Support Level 4) did not contain a *Matrix of Services* form covering the October survey and the student's *Matrix* form for the February survey incorrectly omitted a Special Consideration point which would have placed the student in program No. 255 (ESE Support Level 5). We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	.5000	.0000
261. [Ref. 618108] One ESE student's course schedule was incorrectly omitted from the reporting survey. The student was full-time and met membership and attendance requirements. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.5000	.5000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		**Net Audit Adjustment (Unweighted FTE)**
East Lake High School (#6181) (Continued)		
262. [Ref. 618109] The reported course schedules for two dual-enrolled students incorrectly omitted one course that should have been reported. We made the following audit adjustment:		
103 Basic 9-12	.1232	.1232
263. [Ref. 618110] During our examination of the District's Hospital and Homebound cost center (#7081), we noted that one student was reported at that center for one course in program No. 255 (ESE Support Level 5) and at East Lake High School for six courses in program No. 103 (Basic 9-12). However, the student was not served in the Hospital and Homebound program during the reporting survey and his FTE should have been reported entirely in Basic 9-12 at East Lake High School. The student's FTE at the Hospital and Homebound cost center (#7081) is adjusted in finding No. 271 (Ref. 708107). We made the following audit adjustment for the student's FTE at East Lake High School:		
103 Basic 9-12	.0200	.0200
264. [Ref. 618171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Middle Grades Math, but taught one course that required certification in Health, and another course that required a Math 1 certification. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Additionally, the teacher had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	1.1204	
113 Grades 9-12 with ESE Services	(1.0337)	
130 ESOL	(.0867)	.0000
		.6432

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Hospital and Homebound (#7081)		
265. [Ref. 708101] The attendance records for various courses for eight students were missing and could not be located. We also noted the following exceptions: the courses for three of the students were reported in an incorrect program number; one course was not reported for one of the students; and an incorrect amount of instructional time was reported for one course taken by three of the students. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	(.1134)	
113 Grades 9-12 with ESE Services	(.3403)	
255 ESE Support Level 5	.0400	(.4137)
266. [Ref. 708102] One course for one student was not reported and one course was reported in an incorrect program number. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	(.0200)	
255 ESE Support Level 5	.0400	.0200
267. [Ref. 708103] The course schedule for one student, who also received instruction at Ozona Elementary School, was incorrectly reported. The student's homebound instruction was reported incorrectly in program No. 112 (Grades 4-8 with ESE Services). It should have been reported in program No. 255 (ESE Support Level 5). The student's on-campus instruction at Ozona Elementary School was reported as having been provided at the Hospital and Homebound cost center (#7081). We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	(.2100)	
255 ESE Support Level 5	.0800	(.1300)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Hospital and Homebound (#7081) (Continued)		
268. [Ref. 708104] The attendance records for one course provided via television was reported incorrectly in the course schedule for one student who did not attend that class. We also noted that the student's course schedule was reported as having 100 minutes of weekly instruction; however, the supporting records showed only 50 minutes. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.0334)	(.0334)
269. [Ref. 708105] The IEPs for two students in the February survey authorized less instructional time for Hospital and Homebound instruction than was reported. We made the following audit adjustment:		
255 ESE Support Level 5	(.0233)	(.0233)
270. [Ref. 708106] We noted exceptions involving three students; two students were omitted from the results of the reporting survey; and the attendance records for the third student were missing and could not be located. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	(.0334)	
255 ESE Support Level 5	.0300	(.0034)
271. [Ref. 708107] The course schedules for two students were incorrectly reported. One of the students was reported for four courses; however, the student had withdrawn from three of the courses prior to the reporting survey. The other student's schedule included a course in which he was not enrolled. We made the following audit adjustment:		
255 ESE Support Level 5	(.2852)	(.2852)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Hospital and Homebound (#7081) (Continued)		
272. [Ref. 708108] The attendance records for six students were missing and could not be located. We also noted the following additional exceptions for three of these students: two of the courses taken by one student were reported under incorrect program numbers; one student was reported for four courses that he did not attend and were not in the student's official schedule; the incorrect amount of instructional time was reported for one course for one of the students and this student's *Matrix of Services* form was missing and could not be located. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	(.3600)	
113 Grades 9-12 with ESE Services	(.0668)	
255 ESE Support Level 5	(.2168)	(.6436)
273. [Ref. 708110] Seven students were reported for more time than was supported by their teacher contact logs. We also noted that the students' IEPs authorized less time for Hospital and Homebound instruction than was reported. We made the following audit adjustment:		
255 ESE Support Level 5	(.2480)	(.2480)
		(1.7606)
Pinellas Juvenile Detention Center (#8031)		
274. [Ref. 803101] Three students were reported for .3828 FTE; however, they were provided 1,500 CMW and should have been reported for the full .5000 FTE earned. We made the following audit adjustments:		
103 Basic 9-12	.1172	
113 Grades 9-12 with ESE Services	.2344	.3516

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Juvenile Detention Center (#8031) (Continued)		
275. [Ref. 803102] Our examination procedures disclosed that the number of days-in-term was reported incorrectly for all of the 57 students who were reported for summer school (8 students in the July survey and 49 in the June survey). Thirty days were reported for each survey; however, the District calendar supported 17 days for the July survey and 43 days for the June survey. We made the following audit adjustments:		
102 Basic 4-8	.7228	
103 Basic 9-12	.6320	
112 Grades 4-8 with ESE Services	.3723	
113 Grades 9-12 with ESE Services	1.0809	
254 ESE Support Level 4	.1446	2.9526
276. [Ref. 803103] The *Matrix of Services* form for one ESE student was missing three of its four pages. We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
277. [Ref. 803104] We noted the following exceptions involving four ESE students: the students' *Matrix of Services* forms for one or more surveys were missing and could not be located; one student was not reported in one survey in accordance with his *Matrix* form; and the days-in-term for one student in the June survey was reported incorrectly as 30 days when it should have been 43 days. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.5722	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(2.0000)	.0722

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings		Net Audit Adjustment (Unweighted FTE)
Pinellas Juvenile Detention Center (#8031) (Continued)		
278. [Ref. 803105] The files for 17 ESE students did not contain *Matrix of Services* forms that reflected the ESE services provided at the Detention Center. We also noted the following exceptions involving 5 of these 17 students: the reported course schedule for one of the students was incorrectly funded for less than .5000 FTE; the days-in-term for three students in the June survey was reported incorrectly as 30 days when it should have been 43 days; and one student was omitted incorrectly from the June survey. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	2.4778	
113 Grades 9-12 with ESE Services	5.4787	
254 ESE Support Level 4	(7.3827)	.5738
279. [Ref. 803106] 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 adjustments:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
280. [Ref. 803107] One ESE student in the June survey had withdrawn from school prior to that survey and should not have been reported. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.1666)	(.1666)
		3.7836
		(19.3683)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported in ESOL; (2) ESE students are reported in accordance with their IEPs and *Matrix of Services* forms and the preparation process for IEPs includes documenting the participation of Basic education teachers, the involvement of parents and students, and review of *Matrix* forms; (3) ESE students in the Hospital and Homebound program are reported pursuant to their IEPs, *Matrix* forms, and homebound instructors' logs; (4) only those students who were enrolled in school during survey week and attended school at least one day during the 11-day survey period are reported for State funding; (5) students in OJT programs are reported in the appropriate priority funding order and according to the supporting timecards; (6) all supporting documents and records are maintained in readily accessible files; (7) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (8) parents are timely and appropriately notified of out-of-field teachers, and (9) teachers obtain in-service training in ESOL strategies pursuant to their in-service training timelines.

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

Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of Florida Education Finance Program (FEFP)
Section 1011.61, F.S. .....Definitions
Section 1011.62, F.S. .....Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2004-05

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)

Attendance

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 2004-05

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

ESOL

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

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

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

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

Exceptional Education

Section 1003.57(5), F.S. .....ESE students Instruction

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

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

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

Rule 6A-6.03029, F.A.C. .....Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C. .....Course Modification for ESE students

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

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

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

Vocational (7-12) Placement

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)

Vocational On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .....Definitions of Terms in Vocational Education Program

FTE General Instructions 2004-05

Teacher Certification

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

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

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

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

Rule 6A-1.0502, F.A.C. .....Noncertificated Instructional Personnel

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F

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

Management's response lists numerous findings that the District wishes to appeal and asks that we reconsider those findings. However, the response does not contest the accuracy of our findings and provides no support or justification for the resolution of any particular finding in the favor of the District. Absent any contested facts or circumstances, our findings stand as presented herein. We would respectfully suggest that the District consider the pursuit of its appeal through the informal hearing process administered by the Department of Education, pursuant to State Board of Education Rule 6A-1.0453, Florida Administrative Code. A copy of management's response may be found beginning on page 131 of this report.

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

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

1. School District of Pinellas County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pinellas County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Pinellas County. For the fiscal year ended June 30, 2005, the District operated 166 schools, reported 112,284.9840 unweighted full-time equivalent (FTE) students, and received approximately $255 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2004-05 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (FEFP) funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) ESOL; (3) Exceptional; and (4) Vocational (9-12).

7. Statutes and Rules

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

Chapter 1000, F.S. .....K-20 General Provisions
Chapter 1001, F.S. .....K-20 Governance
Chapter 1002, F.S. .....Student and Parental Rights and Educational Choices
Chapter 1003, F.S. .....Public K-12 Education
Chapter 1006, F.S. .....Support for Learning
Chapter 1007, F.S. .....Articulation and Access
Chapter 1010, F.S. .....Financial Matters
Chapter 1011, F.S. .....Planning and Budgeting
Chapter 1012, F.S. .....Personnel
Chapter 6A-1, F.A.C. .....Finance and Administration
Chapter 6A-4, F.A.C. .....Certification
Chapter 6A-6, F.A.C. .....Special Programs I

NOTE B - SAMPLING

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

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

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
- Ineligible Courses Reported in ESOL	1
1. Belcher Elementary School	2 and 3
2. Blanton Elementary School	4 through 12
3. Clearview Avenue Elementary School	13 through 16
4. Paul B. Stephens ESE Center	17 through 23
5. Clearwater High School	24 through 33
6. Countryside High School	34 through 40
7. Hamilton Disston School	41 through 47
8. Dixie Hollins High School	48 through 65
9. Lynch Elementary School	66 through 68
10. Gibbs High School	69 through 80
11. Calvin A. Hunsinger School	81 through 85
12. Kennedy Middle School	86 through 90
13. Kings Highway Elementary School	91 and 92
14. Lakewood Elementary School	93 through 99
15. Lakewood High School	100 through 115
16. Largo High School	116 through 125
17. Meadowlawn Middle School	126 through 134
18. Nina Harris ESE Center	135
19. Northeast High School	136 through 143
20. Osceola High School	144 through 155
21. Osceola Middle School	156 through 159
22. Palm Harbor Elementary School	160 through 163
23. Palm Harbor Middle School	164 through 168
24. Richard L. Sanders School	169 through 179
25. Pinellas Park Elementary School	180 through 188
26. Pinellas Park Middle School	189 through 196
27. Pinellas Park High School	197 through 208
28. Rio Vista Elementary School	209 through 212
29. Sandy Lane Elementary School	213 through 219
30. Skycrest Elementary School	220 through 226
31. Tarpon Springs High School	227 through 235
32. Tyrone Elementary School	236 through 246
33. Walsingham Elementary School	247 through 254
34. East Lake High School	255 through 264
35. Hospital and Homebound	265 through 273
36. Pinellas Juvenile Detention Center	274 through 280

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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
PINELLAS COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 10, 2005, that the Pinellas County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed instances of material noncompliance with the District's reported student ridership data, as follows: (1) 189 of the 992 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership; and (2) the District's reported number of students

transported for the October survey was understated by 2,505 students due to various data compilation and reporting errors. (See SCHEDULE A and SCHEDULE B.)

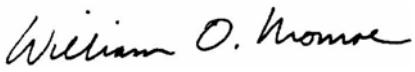
In our opinion, except for the instances of material noncompliance mentioned above involving reported student ridership, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

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

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

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

Respectfully submitted,



William O. Monroe, CPA
May 5, 2006

SCHEDULE A

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

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	1,615	100.00%	86,718	100.00%
Sample[2]	93	5.76%	992	1.14%
General Tests				
Students w/ Exceptions[3]	-	-	-	-
Net Audit Adjustments	-	-	2,505	2.89%
Detailed Tests				
Sample Students w/ Exceptions	-	-	189	(19.05%)
Non-sample Students w/ Exceptions			1	NM
Net Audit Adjustments				
Sample students	-	-	(43)	(4.33%)
Non-Sample students	-	-	1	NM
General and Detailed Tests				
Net Audit Adjustments	-	-	2,463	2.84%

NM - *Not Meaningful*

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2005. The District reported 86,718 students in the following ridership categories: 3,406 in IDEA (K-12), Weighted; 714 in IDEA (K-12), Unweighted; 967 in IDEA (PK), Weighted; 74 in IDEA (PK), Unweighted; 235 in Teenage Parents and Infants; 2,147 in Hazardous Walking; 78,933 in Two Miles or More; 4 in Center to Center (Exceptional), Weighted; 218 in Center to Center Exceptional Unweighted; and 20 in Center to Center (Vocational). The District also reported operating a total of 1,615 school buses). (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving reported student ridership for the October survey, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by our examination procedures are disclosed below and require management's attention and action, as recommended on page 127.

Findings	**Students Transported Net Audit Adjustment**
Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2005, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1 through 5. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding Nos. 6 through 29.	
General Tests	
1. [Ref. 79] The reported number of buses operated was overstated by two buses in the July survey and understated by six buses in the October survey and by ten buses in the February survey. We made the following audit adjustments:	
July 2004 Survey	
Number of buses operated (2)	--
October 2004 Survey	
Number of buses operated 6	--
February 2005 Survey	
Number of buses operated 10	--

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings	Students Transported Net Audit Adjustment
General Tests (Continued)	
2. [Ref. 51] Our reconciliation of the District's reported student ridership for the July survey to the supporting summary of the individual bus drivers' reports for that survey disclosed the following exceptions:	
a. Eight students, who were reported for 23 days-in-term, were transported to a Dropout Prevention program for which the costs of transportation were paid by an outside agency. Accordingly, the students were not eligible to be reported for State transportation funding.	
b. The 471 students in the July survey were reported incorrectly for 22 days-in-term. The school term covered by the July survey only had 8 days-in-term. We also noted that 3 of the students, who were reported in IDEA (K-12), Weighted, did not ride a bus and should not have been reported, and one PK student who did ride a bus and was eligible for IDEA-weighted funding was not reported with the survey's results.	
We made the following audit adjustments:	
July 2004 Survey	
22 Days-in-Term	
IDEA (K-12), Weighted	(421)
IDEA (K-12), Unweighted	(9)
IDEA (PK), Weighted	(40)
Two Miles or More	(1)
8 Days-in-Term	
IDEA (K-12), Weighted	421
IDEA (K-12), Weighted	(3)
IDEA (K-12), Unweighted	9
IDEA (PK), Weighted	40
IDEA (PK), Weighted	1
Two Miles or More	1
23 Days-in-Term	
Two Miles or More	(8) (10)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
General Tests (Continued)		
3. [Ref. 52] The District was unable to provide us with documentation to support its reported ridership counts for the October survey. At our request, the District reconstructed ridership count records using the source bus drivers' reports. We applied our standard examination procedures to these reconstructed records and noted various discrepancies for which we made the following audit adjustments:		
October 2004 Survey		
18 Days-in-Term		
Two Miles or More	74	
Center to Center (Exceptional), Weighted	(4)	
Center to Center (Exceptional), Unweighted	184	
90 Days-in-Term		
IDEA (K-12), Weighted	467	
IDEA (K-12), Unweighted	(288)	
IDEA (PK), Weighted	68	
IDEA (PK), Unweighted	(56)	
Teenage Parents and Infants	(1)	
Hazardous Walking	32	
Two Miles or More	2,015	
Center to Center (Exceptional), Unweighted	(113)	
Center to Center (Vocational)	137	2,515
4. [Ref. 66] The number of days-in-term was reported incorrectly as 36 days for 60 Gifted students in the February survey. The students were transported once per week from one school center to another and should have been reported for 18 days. We noted that 28 of the 60 students were reported incorrectly in Two Miles or More for their shuttle transportation, rather than in Center-to-Center (Exceptional), Unweighted. We made the following audit adjustments:		
February 2005 Survey		
36 Days-in-Term		
Two Miles or More	(28)	
Center to Center (Exceptional), Unweighted	(32)	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		**Students Transported Net Audit Adjustment**
General Tests (Continued)		
February 2005 Survey		
18 Days-in-Term		
Center to Center (Exceptional), Unweighted	60	

5. [Ref. 75] The number of days-in-term was reported incorrectly in the June survey. Buses that served schools having 18 days-in-term were reported for 22 days and buses that served schools having 22 days-in-term were reported for 18 days. We made the following audit adjustments:

June 2005 Survey		
18 Days-in-Term		
IDEA (K-12), Weighted	436	
IDEA (K-12), Unweighted	16	
IDEA (PK), Weighted	43	
Hazardous Walking	(19)	
Two Miles or More	(467)	
22 Days-in-Term		
IDEA (K-12), Weighted	(436)	
IDEA (K-12), Unweighted	(16)	
IDEA (PK), Weighted	(43)	
Hazardous Walking	19	
Two Miles or More	467	0
Net Audit Adjustments from General Tests		2,505

Detailed Tests

6. [Ref. 53] Three students in the October survey were ineligible to be reported for State transportation funding. Two of the students had withdrawn from school prior to the survey and the third student did not enroll in the school to which he was reportedly transported until after the survey. We made the following audit adjustment:

October 2004 Survey		
90 Days-in-Term		
Two Miles or More	(3)	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings	Students Transported Net Audit Adjustment

Detailed Tests (Continued)

7. [Ref. 54] We noted the following exceptions involving five students in the October survey:

a. Two students, who lived less than two miles from school, were reported incorrectly in Two Miles or More. We noted that one of the students was eligible to be reported in IDEA (K-12), Unweighted.

b. One student was reported incorrectly in IDEA (PK), Weighted. The student was not transported during the survey period and should not have been reported for State transportation funding.

c. One student was reported incorrectly in Hazardous Walking. The student was in middle school and, thus, was ineligible for that category. We noted that the student was eligible to be reported in Two Miles or More.

d. One student was reported incorrectly in Center to Center (Vocational). The student was not transported from one school center to another and should have been reported in Two Miles or More.

We made the following audit adjustments:

October 2004 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(1)	
Hazardous Walking	(1)	
Two Miles or More	2	
Two Miles or More	(2)	
Center to Center (Vocational)	(1)	(2)

8. [Ref. 55] We noted the following exceptions involving 15 ESE students in various IDEA categories in the October survey:

SCHEDULE B (Continued)

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

Findings	Students Transported Net Audit Adjustment

Detailed Tests (Continued)

a. The IEPs for seven students (six in K-12 and one in PK) did not indicate that the students met at least one of the five criteria specified for weighted classification by the *Student Transportation General Instructions*. We noted that the six K-12 students were eligible for Two Miles or More and the PK student was eligible for IDEA (PK), Unweighted.

b. The IEPs for three students (one in K-12 and two in PK) indicated that the students needed a safety harness when being transported, but did not document that this was a medical-equipment need related to the students' ESE status. We noted that the K-12 student was eligible for Two Miles or More and the two PK students were eligible for IDEA (PK), Unweighted.

c. The IEPs for four K-12 students indicated that the students needed a monitor when being transported; however, there were no monitors assigned to the students' buses. The students lived more than two miles from school and should have been reported in Two Miles or More.

d. One student was reported incorrectly in IDEA (K-12), Unweighted. The student's IEP authorized a monitor and one was on the student's bus; consequently, the student should have been reported as weighted.

We made the following audit adjustments:

October 2004 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(11)	
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	3	
Two Miles or More	11	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
9. [Ref. 56] Two students were reported incorrectly in Two Miles or More in the October survey. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustment:		
October 2004 Survey		
90 Days-in-Term		
Two Miles or More	(2)	(2)
10. [Ref. 57] Nine students were reported incorrectly in IDEA (K-12), Unweighted in the February survey. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:		
February 2005 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted	(9)	
Two Miles or More	9	0
11. [Ref. 58] Two students were reported incorrectly in IDEA (PK), Unweighted in the February survey. One student was not an IDEA student and the other student did not receive IDEA-classification until after the survey. We made the following audit adjustment:		
February 2005 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted	(2)	(2)
12. [Ref. 59] Three students in Two Miles or More in the February survey were not listed on the supporting records for the bus and route reported and could not be located on any other bus or route. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
February 2005 Survey		
90 Days-in-Term		
Two Miles or More	(3)	(3)

13. [Ref. 60] Three students in Center to Center (Vocational) in the February survey should not have been reported: one student was not dual-enrolled and was not otherwise eligible for center to center reporting; one student did not ride the bus and route reported and could not be located on another bus or route; and one student had withdrawn from school prior to the survey and was not eligible for State transportation funding. We made the following audit adjustment:

February 2005 Survey		
90 Days-in-Term		
Center to Center (Vocational)	(3)	(3)

14. [Ref. 61] We noted the following exceptions involving 34 ESE students in Center to Center (Exceptional), Unweighted:

a. The number of days-in-term for 27 students was reported incorrectly as 90 days. The students were transported from one school center to another once per week and should have been reported for 18 days.

b. Seven students were not transported from one school center to another and should not have been reported in a center to center category. Six of the seven students were eligible for Two Miles or More and the seventh student was eligible for Hazardous Walking.

We made the following audit adjustments:

February 2005 Survey	
18 Days-in-Term	
Center to Center (Exceptional), Unweighted	27

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
February 2005 Survey		
90 Days-in-Term		
Hazardous Walking	1	
Two Miles or More	6	
Center to Center (Exceptional), Unweighted	(34)	0

15. [Ref. 62] Twelve students were reported incorrectly in Hazardous Walking in the February survey. Two of the students were enrolled in middle school (the category is limited to elementary school students) and ten were not on a hazardous route. We made the following audit adjustment:

February 2005 Survey		
90 Days-in-Term		
Hazardous Walking	(12)	(12)

16. [Ref. 63] Two students and one infant in Teenage Parents and Infants in the February survey should not have been reported. The first student was enrolled in adult education rather than in K-12 and there was no documentation of the student's pregnancy or evidence of a birth certificate. The second student had withdrawn from school prior to the survey; consequently, neither she nor her infant child was eligible for State transportation funding. We made the following audit adjustments:

February 2005 Survey		
90 Days-in-Term		
Teenage Parents and Infants	(3)	(3)

17. [Ref. 64] We noted the following exceptions involving nine ESE students in IDEA (K-12), Weighted in the February survey:

a. The IEPs for six students did not indicate that the students met at least one of the five criteria specified for weighted classification by the *Student Transportation General Instructions*. All six of the students were eligible for Two Miles or More.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
b. The IEPs for two students indicated that a monitor was needed; however, there were no monitors assigned to the students' buses. One of the students was eligible for Two Miles or More and one was eligible for IDEA (K-12), Unweighted.		
c. The IEP for one kindergarten student indicated that a monitor and safety harness were needed; however, they were only needed for the time period relating to the prior school year when the student was in PK. The student was eligible for IDEA (K-12), Unweighted.		
We made the following audit adjustments:		
February 2005 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(9)	
IDEA (K-12), Unweighted	2	
Two Miles or More	7	0
18. [Ref. 65] We noted the following exceptions involving 13 students in IDEA (PK), Weighted in the February survey:		
a. One student was not an IDEA student and should not have been reported for State transportation funding.		
b. The IEPs for two students did not indicate that the students met at least one of the five criteria specified for weighted classification by the *Student Transportation General Instructions*. We also noted that one of the students did not ride the bus on which he was reported and should not have been included with the survey's results.		

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings	Students Transported Net Audit Adjustment
Detailed Tests (Continued)	
c. The IEP for one PK student indicated that the student needed a monitor and a safety harness when being transported for PK instruction, but did not refer to any specific needs related to the student's ESE status. Consequently, it appears that, contrary to the *Student Transportation General Instructions*, the IEP's authorization was related only to the student's age, not to the student's ESE status.	
d. The IEPs for nine students indicated that a safety harness or car seat was needed, but did not document that this was a medical-equipment need related to the student's ESE status.	
We noted that 11 of the 13 students mentioned above were eligible for IDEA (PK), Unweighted. We made the following audit adjustments:	
February 2005 Survey	
90 Days-in-Term	
IDEA (PK), Weighted (13)	
IDEA (PK), Unweighted 11	(2)
19. [Ref. 68] We noted the following exceptions involving five ESE students in IDEA weighted categories in the July survey:	
a. The files for three students were missing and could not be located. All three students were eligible for Two Miles or More.	
b. The IEP for one student did not indicate that the student met at least one of the five criteria specified for weighted classification by the *Student Transportation General Instructions*. The student was eligible for Two Miles or More.	
c. The IEP for one student, who was in PK, indicated that a car seat was needed, but did not document that this was a medical-equipment need related to the student's ESE status. The student was eligible for IDEA (PK), Unweighted.	
We made the following audit adjustments:	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
July 2004 Survey		
8 Days-in-Term		
IDEA (K-12), Weighted	(4)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	4	0

20. [Ref. 69] There was no documentation to support the membership or attendance of three students in the July survey. We made the following audit adjustment:

July 2004 Survey		
8 Days-in-Term		
IDEA (K-12), Weighted	(3)	(3)

21. [Ref. 70] Three students were reported incorrectly in IDEA (K-12), Unweighted in the July survey. Two of the students lived more than two miles from school and should have been reported in Two Miles or More. The third student had a documented need for a monitor on the bus and the bus driver's report indicated that a monitor was assigned to that bus; accordingly, the student should have been reported in IDEA (K-12), Weighted. We made the following audit adjustments:

July 2004 Survey		
8 Days-in-Term		
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(3)	
Two Miles or More	2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
22. [Ref. 71] There was no documentation to support the school enrollment of four sample students in the June survey and one non-sample student, who should have been reported in that survey, was not. We also noted that one of the four students who was missing supporting documentation of school enrollment did not ride a bus during the survey period. We made the following audit adjustments:		
June 2005 Survey		
22 Days-in-Term		
Two Miles or More *(Sample Students)*	(4)	
Two Miles or More *(Non-sample Student)*	1	(3)
23. [Ref. 72] Three students were reported incorrectly in Two Miles or More in the June survey. All three students were transported less than two miles to school. However, one of the students was eligible for Hazardous Walking. We made the following audit adjustments:		
June 2005 Survey		
22 Days-in-Term		
Hazardous Walking	1	
Two Miles or More	(3)	(2)
24. [Ref. 73] Thirty-two students were reported incorrectly in IDEA (K-12), Unweighted in the June survey. All of the students lived more than two miles from school and should have been reported in Two Miles or More. Fifteen of the 32 students were scheduled for 22 days-in-term and 17 were scheduled for 18 days-in-term. We made the following audit adjustments:		
June 2005 Survey		
18 Days-in-Term		
IDEA (K-12), Unweighted	(17)	
Two Miles or More	17	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
June 2005 Survey		
22 Days-in-Term		
IDEA (K-12), Unweighted	(15)	
Two Miles or More	15	0

25. [Ref. 74] Seventeen students were reported incorrectly in Hazardous Walking in the June survey. All of the students were transported more than two miles to school and should have been reported in Two Miles or More. We made the following audit adjustments:

June 2005 Survey		
22 Days-in-Term		
Hazardous Walking	(17)	
Two Miles or More	17	0

27. [Ref. 76] One student in IDEA (PK), Weighted in the June survey was not transported on the bus and route reported and was not listed for another bus or route. We made the following audit adjustment:

June 2005 Survey		
18 Days-in-Term		
IDEA (PK), Weighted	(1)	(1)

28. [Ref. 77] We noted the following exceptions involving eight ESE students in IDEA weighted categories in the June survey (7 for an 18-day term and 1 for a 22-day term:

a. The IEPs for two students, who were in PK, did not indicate that the students met at least one of the five criteria specified for weighted funding by the *Student Transportation General Instructions*. However, both students were eligible for IDEA (PK), Unweighted.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
b. The IEPs for five students (four in PK and one in K-12) indicated that a safety harness, carseat, or seatbelt was needed, but did not document that this was a medical-equipment need related to the students' ESE status. However, the PK students were eligible for IDEA (PK), Unweighted and the K-12 student was eligible for Two Miles or More.		
c. The IEP for one K-12 student indicated that a monitor was needed; however, there was no monitor assigned to the student's bus. However, the student was eligible for IDEA (K-12), Unweighted.		
We made the following audit adjustments:		
June 2005 Survey		
18 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(6)	
IDEA (PK), Unweighted	6	
Two Miles or More	1	
22 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	0
29. [Ref. 78] One student in IDEA (K-12), Weighted in the June survey had withdrawn from school prior to that survey and should not have been reported for State transportation funding. (The student was previously adjusted from 22 days-in-term to 18 days-in-term in finding No. 5, Ref. 75.) We made the following audit adjustments:		
June 2005 Survey		
18 Days-in-Term		
IDEA (K-12), Weighted	(1)	(1)
Net Audit Adjustments from Detailed Tests		(42)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible, transported students who meet enrollment requirements during survey are reported; (2) the number of students to be reported in each ridership category, the specific reported ridership category, and the number of days-in-term reported are in agreement with the District's supporting records; (3) the distance from home to school, for students classified in the Two Miles or More is verified prior to the students being reported; and (4) documentation is prepared and maintained to support the reporting and classification of transported students, particularly with regard to students in IDEA weighted ridership categories.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 131 of this report.

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Pinellas County

For the fiscal year ended June 30, 2005, the District received approximately $17.4 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2004	91	479
October 2004	695	41,413
February 2005	693	43,679
June 2005	136	1,147
Total	1,615	86,718

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

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

NOTE B - SAMPLING

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

MANAGEMENT'S RESPONSE

www.pinellas.k12.fl.us

ADMINISTRATION BUILDING
301 Fourth St. SW
P.O. Box 2942
Largo, FL 33779-2942
(727) 586-1818
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School Board of Pinellas County, Florida

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Mary L. Russell

Superintendent
Dr. Clayton M. Wilcox

June 6, 2006

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

ATTENTION: Joseph Williams, Section 321

Dear Mr. Williams:

Enclosed is the district response to the FTE and Transportation reporting audit for the year ending June 30, 2005.

The findings were grouped by program area and responses prepared by program area supervisors where appropriate. The requests for restoration or reconsideration are accompanied by pertinent documentation and proposed corrective measures. For ease of reading, there is a spreadsheet for each program area as well as a grand summary for the entire audit. The transportation findings are not included in the summary since they are accepted as written.

After a thorough review, the district requests reconsideration of audit findings totaling $762,516, of the approximate, excluding transportation, $1,519,691 of total findings.

We have included a summary of our requested restorations together with a page for each general area:

Total Findings (Estimated)	$ 1,519,691
Requested Restorations:	
Attendance	5,515
Certification	11,468
Vocational Education	1,288
ESOL	17,461
ESE	726,784
Accepted Finding	757,175
	$ 1,519,691

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Letter to Auditor General
June 6, 2006
Page 2

The attached summaries have two new columns. The first is Column C labeled "AG#" which represents a cross reference to the auditors report page 2 notes. The second column is Column G which includes a notation each time the new student system was a direct cause of the audit criticism.

Attendance:
The district accepts findings # 36, 75, 116, 120, 138, 144, 145, 194, 202, 209, 228, 229, 232, 262, 265, 266, 270, 271, 274, 275, 17, 81, 137, 160, 164, 170, 184, 185, 237, 249, 261, 267, 268, 269, 272, 273, 280, 41, 28, 181, 182, and 247 as written.

The district appeals findings # 202 and 265.

The district objects to the auditor commenting that "the attendance records did not conclusively prove…" where the condition of our records was compromised by the new student system implementation. As to finding #265, the weaknesses noted existed only because the software was not delivered with error queries. There is no doubt that the students were served.

Certification:
The district accepts findings # 2, 32, 34, 64, 78, 85, 91, 113, 114, 159, 179, 188, 212, 235, 264, 153, 167, 195, 62, 63, 65, 90, 98, 125, 154, 156, 196, 219, 68, 79, 80, 115, 134, 155, 168, 3, 187, 211, 218, 12, 233, 234, 246, 254, and 33 as written.

The district appeals findings # 123, 89, 99, 124, 143, 92, 225, 226, and 16.

Findings # 16, 92, and 226 are the result of board meeting dates falling outside the date certain windows and the need to have prior board approval for out of field teachers. All three were approved as soon as identified although the identification process was compromised by the student system deficiencies.

Findings # 89, 225, and 226 in part were the result of defective notification of parent letters. The district's position is that letters were sent and the children appropriately served. The district has put in place specific improvements in this area.

Findings # 99, 124, and 143 were the direct result of student software deficiencies. Queries were not available with the software as delivered.

Vocational Programs:
The district accepts findings # 24, 38, 49, 77, 122, 151, 203, 227, 255, 48, 76, and 104 as written.

Letter to Auditor General
June 6, 2006
Page 3

The district appeals finding # 136.

The deficiencies noted were directly related to the student system implementation. There were several others with identical findings which were not appealed because there were no negative financial impacts due to the student system deficiencies.

ESOL Programs:
The district accepts findings # 4, 6, 15, 29, 31, 35, 39, 40, 59, 60, 66, 67, 69, 70, 88, 93, 100, 101, 102, 117, 119, 126, 127, 128, 133, 141, 146, 158, 183, 190, 192, 193, 197, 198, 213, 217, 221, 230, 245, 248, 253, 256, 94 and 140 as written.

The district appeals findings # 5, 7, 30, 61, 86, 103, 118, 189, 191, 199, 210, 244, 257, and 220.

Findings # 5, 30, 61, 86, 118, 189, 199, and 257 were all the result of defective parent notifications with several references to "could not determine" if notification was timely. Since there appears to be no suggestion that the services provided were inappropriate, the district requests restoration of the FTE.

Finding # 7 is directly related to the student reporting issue since we could not create reports to find these types of issues, much less fix them.

Findings # 103, 191, 210, and 244, all related to documentation not filed timely, although it existed, and the students were properly served.

ESE Programs:
The district accepts findings # 9, 14, 18, 19, 23, 25, 27, 37, 50, 51, 53, 57, 58, 71, 72, 74, 82, 83, 84, 95, 96, 97, 105, 106, 107, 108, 109, 112, 121, 129, 130, 131, 139, 142, 147, 148, 150, 157, 161, 162, 166, 169, 172, 173, 177, 180, 186, 200, 201, 204, 206, 214, 216, 222, 223, 224, 236, 241, 250, 251, 252, 258, 260, 263, 279, 52, 110, 238, 239, 22, 42, 178, and 231 as written.

The district appeals findings # 4, 10, 11, 13, 20, 21, 26, 43, 44, 45, 46, 47, 54, 55, 56, 87, 111, 132, 135, 149, 163, 165, 171, 174, 175, 176, 205, 207, 215, 240, 242, 243, 259, 276, 277, 278, 73, and 208.

Findings # 4, 11, 13, 26, 54, 55, 87,135, 165, 176, 242, and 243 all represent "not reported as in matrix" and are student system reporting issues. The district was unable to query the system to fix these kinds of errors.

Letter to Auditor General
June 6, 2006
Page 4

The findings illustrate a considerable gap between the processes we think we are following and what is actually happening in the schools. The district needs more time to review the following group of findings and has appealed pending a further review. This group includes findings # 10, 20, 21, 43, 44, 45, 46, 47, 56, 73, 111, 132, 149, 171, 174, 175, 205, 207, 208, 215, 240, and 259. All exhibit conflicts between matrix and IEP and incomplete or missing matrix of service forms.

Finally, findings # 274, 275, 276, 277, 278, 279, and 280 deal with jail based or juvenile detention center issues. It is impractical to expect perfect compliance with recordkeeping requirements when there is constant movement between assigned school and juvenile justice with both environments requiring different IEPs.

Many of the accepted findings relate to district recordkeeping and data entry errors in large part caused by the use of a new student system which did not have sufficient data diagnostic reports. The then superintendent, Dr. Hinesley, requested that the Auditor General reschedule the FTE audit to a later year to help avoid the results before us.

The district looks forward to a dialogue with the Auditor General's office and the Department of Education to resolve these issues. We are assembling finding-by-finding documentation for those items which cannot be resolved before the appeal process begins. The district reserves the right to appeal any findings should additional information become available as it prepares for the formal appeals process.

Please contact Douglas Forth (suncom 565-6483) for additional information and documentation.

Sincerely,

Clayton M. Wilcox, Ed.D.
Superintendent

CMW/DF/km

attachments